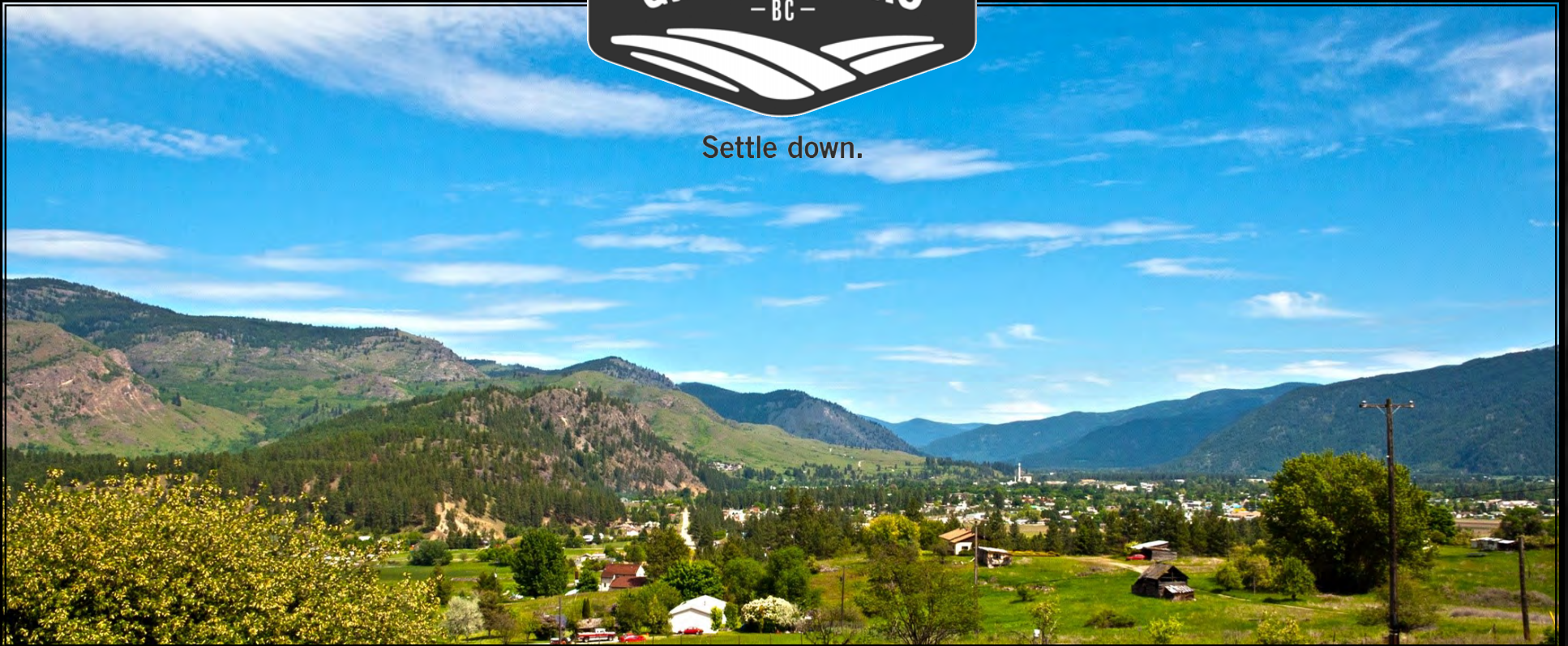


# 2015 ANNUAL REPORT

THE CORPORATION OF THE CITY OF  
GRAND FORKS, B.C.



Settle down.



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We are pleased to introduce the 2015 Annual Municipal Report  
for the City of Grand Forks.

2015 was a year of growth and accomplishments and the City is  
proud to share these highlights.

The Annual Report is a legislative requirement of Local Govern-  
ments as identified in section 98 of the Community Charter.

# MESSAGE FROM THE MAYOR

2015 was an eventful calendar year for the City of Grand Forks. Just recently elected in November of 2014, as a Council we continued to learn and grow throughout 2015. We look forward to our next few years in office, while looking back at the last year with joy and gratification.

In August of 2015 we lost one member of Council and continued on as a team of six while anticipating the arrival of a new member after the by-election in May 2016.

We would like to highlight once more the importance of the strategic planning session that Council and management participated in during the spring of 2015. This planning session helped us identify how as an organization we would like to move our city into the future together.

Our Strategic Plan highlights four pillars for this success:



Council was excited to collaborate with the community and support staff's innovative approaches to implementing projects and initiatives. And we would say we succeeded!

Based on these guiding principles, our focus in 2015 was to continue with the implementation of the Asset Management Plan. Every decision we made as a Council was based on the fundamentals of the Asset Management Plan, Sustainable Community Plan and our Strategic Plan, and we will continue to do so in the future.

Following this plan wasn't always easy. Tough but necessary decisions had to be made as we envision a strong community that can stand on its own and that can afford to replace the costly but required infrastructure over the next decades and centuries.

We are excited to see how City staff has taken our vision and already implemented various changes to align with the overall plan to get the work done.

This report outlines the details, not just the successes, some of which include exciting projects. To highlight only one section, we'd suggest you focus on the Strategic Plan and Strategic Objectives section of the report. These detail the tasks and efforts of the organization.

This Annual Report reflects the work of a team; Staff, Mayor and Council and Community working together.

It is a reflection of the professionalism, passion and volunteer time contributed by the community and staff.

We thank you for the opportunity to serve, encourage you to stay engaged, and invite you to read and enjoy the City of Grand Forks Annual Report 2015.

# GRAND FORKS CITY COUNCIL



From left to right: J. Butler, C. Ross, N. Krog, F. Konrad, C. Thompson, C. Hammett

# COUNCIL LIAISON

<b>Committee</b>	<b>Liaison</b>
Phoenix Foundation	Councillor Thompson
Restorative Justice Committee	
Grand Forks Public Library	
Gallery 2	
Boundary District Arts Council	
Deer Committee	Councillor Hammett
Grasslands Group	Councillor Ross
Recreation Commission	Councillor Butler
Boundary Museum Society	
Columbia Basin Alliance for Literacy Advisory Committee	Councillor Krog
Grand Forks and Boundary Regional Agricultural Society	Councillor Ross
Boundary Country Regional Chamber of Commerce	Councillor Hammett

# CORPORATE STRATEGIC OBJECTIVES

## FISCAL ACCOUNTABILITY

We will not sell our natural assets and infrastructure.

We will continue to proactively identify and plan for infrastructure repair and replacement.

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
1.1 Explore variable growth opportunities.		
	Improve connectivity	Telus has invested 8 million dollars into the community to expand the Fibre Optic network
1.2 Ensure service levels align with taxation levels.		
	Ongoing analysis on tax rates vs service levels	Included in the 2016 – 2018 Operational plan
	Departments will continue to review service and tax rates in the annual budget and will ensure consistency with the Asset Management Plan	Developed taxation policy to assist with service levels Developed surplus policy to ensure sustainability
1.3 Service performance reviews ensure levels of service meet infrastructure needs.		
	Performance measurements are established in a database of information through asset management software	Received grant to develop performance measures, Worktech program implementation and training well underway
	Benchmark service delivery against similar municipalities	Included in the 2016 – 2018 Operational plan
	Airport management service structure	Reviewed Airport Asset Management Plan. Initiated work on Airport Bylaw and Fees & Charges for Airport - Projected completion 2016.  Lobbying RDKB for funding- Projected Completion 2016.  Partnering with Hangar Owners and Flying Club to enhance the airport - 2016 will see further engagement with the groups.

# CORPORATE STRATEGIC OBJECTIVES

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
<i>FISCAL ACCOUNTABILITY cont'd...</i>		
1.4 Implement long term viability of the Asset Management Plan.		
	Manage assets cost effectively and efficiently	Reviewed the 2011 Asset Management Plan and aligned funding for long term stability.  Reviewed and created Airport Asset Management Plan draft, created IT Asset Management Plan draft, data input into Worktech and GIS system to help analyze data over time. 2016 will see cleanup of data and 20 year Capital Replacement Plan draft. Worktech will need continuous updating
	Consistent interdepartmental communication	The corporate communications policy and procedures was adopted by Council.
	Development of Asset Management Plan  Worktech implemented GIS mapping of infrastructure Annual review of Asset Management Plan	Worktech purchased. Data collection, system structure set-up and staff training commenced.  GIS planned for 2016-2017  Annual review of AMP planned for 2016  Eco assets planning 2016-2019
1.5 Short term financial benefits will not override long term impacts and will consider the triple bottom line; social, environmental and economic.		
	City owned land is sold at fair market value and considers the best overall impact to the City	Land Development Showcase identified all City owned properties, marketing several and initiating sale of four valuing \$550,000.
	Policies and Procedures are aligned to meet strategic priorities	Ongoing review and updates as needed; Specifically referencing strategic plan in all reports and requests for decisions. Development process enhancements
	Slag pile revenue will continue to benefit City needs	Included in the 2016 – 2018 Operational plan
	Review and assess tax mix	Included in the 2016 – 2018 Operational plan



# CORPORATE STRATEGIC OBJECTIVES

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
<i>FISCAL ACCOUNTABILITY cont'd...</i>		
1.6 Protect aquifer and infrastructure from any external interests.		
	Develop policies and guiding principles to protect the City's valuable assets	Identification, inventory and protection of natural assets planned for 2016
	Conservation education (environment)	Partnership developed with Learning Garden – education and experience based practices  Ongoing program of signage, website information and other media education along with collaboration with conservation groups
	Build regional water partner groups for protecting the aquifer	Kettle River Water Supply Working Group established in 2015  Plan for Drought Response Plan in 2016 and identifying information for aquifer protection
1.7 Financial analysis to show what funds are available and consult with community to identify priorities.		
	Infrastructure risk management and prioritization	Strategic Planning Open House  Ongoing study of "Multi-Utility Risk Assessment"
	Identify issues prior to catastrophic failure	Ongoing condition assessments, testing, maintenance programs and utilization of multi-utility risk assessment information
	Business case development on all new services and assets	Reports regarding new services and assets reference the Sustainable Community Plan, Strategic Plan, and Asset Management Plan

# CORPORATE STRATEGIC OBJECTIVES

## **ECONOMIC GROWTH**

We foster a vibrant economic environment.

We are open yet disciplined in land development decisions.

We recognize the importance of a healthy town core.

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
2.1 Foster relationships that foster Economic Development in every capacity, including: environmental, financial, social and sustainability.		
	Work closely with Community Futures, RDI, BCRCC, Province and Federal Gov't	<p>An MOU has been signed with RDI for data and information sharing. The City has partnered on many projects with Community Futures such as events (Canada Day), and Business Roundtable discussions. EDO has started attending BEDC meetings.</p> <p>Participation on the Kettle River Watershed Management Plan – Steering Committee, Implementation Advisory Group and Water Supply Working Group</p> <p>Ongoing participation and support for community initiatives including Learning Garden, pickleball group, Dog park group, ATV club, Transition Housing Project Steering Committee, and others</p>
	Encourage strong relationships with development community	<p>Presented at two Urban Development Institute luncheons to generate awareness of Grand Forks development opportunities</p> <p>Facilitated and supported solutions for new developments</p>

# CORPORATE STRATEGIC OBJECTIVES

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
<i>ECONOMIC GROWTH cont'd...</i>		
2.2 Ensure Economic Development practices have a deep regard for the natural environment and trip bottom line.		
	Ensure that all development is in line with visions and guiding principles of the SCP and current best practices	SCP principles and best practices are identified, referenced, reported and implemented in all relevant reports and requests for decision regarding development, including City initiatives.
2.3 Support the health, growth and retention of existing businesses.		
	Way finding signage –consistent, directional to City assets, focused on business and amenities	The City supports a regional tourism table that has completed a signage strategy for the Boundary area. This will lend to the City and region having consistency in sign messaging and appearance.
	Invest in appropriate signage to highlight parks and other community assets	A commitment has been made to prioritize signage. Kiosk maps are updated annually and more kiosks are added every year.
	We are open to initiatives driven by our downtown core to support vibrancy	The DBA has resurrected to focus on communication and needs of downtown businesses.  Family Day events and development of City Park amenities (including Spray Park and Tot Lot) to draw people to the downtown core
	Establish a connection with new businesses through biz licence process	A streamlined process was developed for receiving and following up on new business licences
	Encourage participation in training programs for business	This is included in the Fee for Service agreement with the BCRC

# CORPORATE STRATEGIC OBJECTIVES

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
<i>ECONOMIC GROWTH cont'd...</i>		
2.4 Ensure alignment between our Economic Development initiatives and financial policies.		
	New development is in line with the Zoning Bylaw, policies and guiding principles of the SCP and Asset Management Plan	SCP, Asset Management Financial Plan, and Asset Management Plan principles identified, referenced, reported and implemented in all relevant reports and requests for decision regarding development, including City initiatives.
2.5 Reduce red tape.		
	Existing bylaws and policies have been updated to be consistent with industry standards - fostering potential development initiatives that would benefit the community; business licences, unsightly premises, signage	Began reviewing Business Licence Bylaws, Development Cost Charges, Sustainable Community Plan and Zoning Bylaw and are planned to be updated in 2016 and 2017
2.6 Build a foundation that continues to promote a commitment to a diverse cross section of industry, business and people.		
	Leverage marketing opportunities	We work with the RDKB, Community Futures and the Chamber to share in marketing costs
	Market the community to a larger more diverse audience	There is a commitment to attracting families, seniors and young people to the community
	Investigate overseas opportunities i.e exchange with sister city	We work with the PNP program and annually present our community to their clients.

# CORPORATE STRATEGIC OBJECTIVES

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
<i>ECONOMIC GROWTH cont'd...</i>		
	Continue to expand on and be creative with community events	We are expanding the Family Day weekend event to include a Fun Mudder next year. The number of community events has continually increased over the past three years and the City is also planning on showcasing a public works week event next year.
2.7 Consider innovative and sustainable developments on Grand Forks owned land.		
	Work within the guiding principles of the SCP, use creative ecofriendly methods of use for land i.e. eco homes, alternative community living and higher density	Began researching opportunities for alternative zoning in support of small homes, innovative housing and cluster developments.  Planning in 2016 for SCP and Zoning Bylaw amendments.
2.8 Identify economic development linkages.		
	Work with various agencies to foster creativity, innovation and sustainability thru urban-rural development initiatives	Data sharing with Rural Development Institute.  Fringe area planning in collaboration with RDKB Area 'D' / Rural Grand Forks OCP (complete) / Grand Forks SCP.
	Develop and foster relationships with community stakeholders to better promote the City	Collaborated with the Community Trails Society, ATV Club, pickleball club, School District 51, Province and various other local and regional representatives to improve facilities and promote the area's recreational assets.

# CORPORATE STRATEGIC OBJECTIVES

## COMMUNITY ENGAGEMENT

We encourage residents to participate in decisions and process.

We enhance our regional dialogue, advocacy and collaboration.

We recognize our natural recreational amenities are valuable regional assets.

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
3.1 We are consistent in communicating our priorities and decisions.		
	Hold open houses and promote activities that engage the public and encourage feedback	There has been a significant increase in public engagement sessions on multiple topics:  Asset management information session Strategic planning open house Land Development Showcase Realtor Roundtable Water Meter program Drinking Water Week Ribbon cuttings for completed capital projects
	Determine levels of engagement required by each department in communicating with the residents about services they provide.	Focus on staff training in communications
3.2 Link Grand Forks and surrounding rural area to facilitate alignment and leverage voice.		
	Enter into contract review with RDKB in 2015-2016 for fire services	Discussion about cost sharing arrangements
	Trails enhancement and linkages, airport funding, development and access	Working closely with Trails Society, ATV Club, Province and Area D rep to expand trails  Conversation about Region Services provided by Airport
	Encourage stronger relationship and increased dialogue with regional partners	Inclusion of Area D Director in decision making

# CORPORATE STRATEGIC OBJECTIVES

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
<i>COMMUNITY ENGAGEMENT cont'd...</i>		
3.3 Work with local educational institutions to enhance educational opportunities and programs.		
	Asset management, joint occupational health and safety	Developed Asset Management program in partnership with Selkirk College and Urban Systems. Restructured the JOH&S committee with a long term safety training plan and monthly focuses that are accompanied with safety program information
	Environmental operators certification program	Reviewed operating requirements and identified training needs.
	Diversify employment pool	Developed a pilot program called "Diversability" in partnership with Sunshine Valley Community Services.
	Develop partnerships with schools and Selkirk College	Mural Project –Selkirk College Educate about services that the municipality provides with local schools Water conservation – GFSS Proactive inclusion of school children at City events
3.4 Identify and engage regarding key regional advocacy opportunities and strategies.		
	Engagement in key regional opportunities and strategies.	Participation at AKBLG; Endorsement of Kettle River Watershed Management Plan
3.5 Ensure governance structure for recreation commission is highly functional.		
	Consider, review, improve and enhance communications	Attend Recreation Commission meetings, working closely with RDKB on parks and facility usage

# CORPORATE STRATEGIC OBJECTIVES

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
<i>COMMUNITY ENGAGEMENT cont'd...</i>		
3.6 Integrated recreation planning between Grand Forks and electoral areas.		
	Consider partnerships with electoral areas in developing joint participation in recreation planning	Included in 2016 work plan
	Share data and information on recreational planning	Included in 2016 work plan
3.7 Determine new, innovative and meaningful ways to engage the public.		
	Undertake a community survey and report out to the public	Included in 2016 work plan
	Leverage every opportunity for community engagement	Ongoing



# CORPORATE STRATEGIC OBJECTIVES

## COMMUNITY LIVABILITY

We continue to mitigate the impact of deer in our community.

We advocate for appropriate funding for our most vulnerable residents.

We support community initiatives that align with our strategic objectives.

We will continue our investment in arts, culture, sport and heritage in Grand Forks.

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
4.1 Build capacity within the community.		
	Shop local at every opportunity	The City supports an annual Shop Local Campaign
	Identify grant opportunities and list these on the City website to enable funding for community groups	Ongoing
	Explore partnerships that balance community impact with the burden on tax payers	Ongoing
4.2 Continue to Enforce the Deer Feeding bylaw.		
	Bylaw enforcement	Ongoing
	Education	WildSafeBC Coordinator
	Lobby provincial gov't while working in collaboration with other communities who face similar deer issues	Minister meetings
	Work with regional and provincial partners to ensure a long term solution	Participated in a pre-meeting at UBC with other impacted communities
	Review of Deer Committee	The Deer Committee was dissolved

# CORPORATE STRATEGIC OBJECTIVES

KEY OBJECTIVES	PERFORMANCE MEASURES	PROGRESS TO DATE
<i>COMMUNITY LIVABILITY cont'd...</i>		
4.3 Collaborate with grass roots organizations to better understand needs in the community and work with groups to find solutions where possible.		
	Work with various agencies to determine the needs of the community for transition housing and form partnership to select an appropriate site for project	Transitional Housing Study was completed. A collaborative approach was taken that included community stakeholder groups. The outcome was the completion of a Transitional Housing Study and next step.
	Community gardens	Fencing and infrastructure for the Grand Forks Learning Garden was built in collaboration with the Agricultural Society and supported by community grants.  The City has a vibrant community garden that is managed by volunteers, also hosted by the Agricultural Society
	Our trail network is a key community and regional asset - public awareness campaign, wayfinding signage, regional district partnership	Continue to support the regional trails group with financial support and in-kind contributions
	Enhance trail system	Ongoing and grant reliant
	Develop inclusive community initiatives	The City aims to support community initiatives with in-kind and financial support when in keeping with Council's strategic priorities
4.4 Work with Fee For Service providers to leverage and provide more effective services.		
	Art Gallery, Museum, Library, Chamber of Commerce, Arts Council	Fee for Service Agreements were revisited this year

# MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

For the City of Grand Forks, if 2014 was an excellent year than 2015 was an even better one. Council established a new Strategic Plan for the City in the Spring of 2015 which provides City staff with their visions and priorities for the future of the community.

Staff bring a great amount of energy, commitment, and expertise to their work on behalf of the community, and I am very pleased to present the 2015 Annual Report, which highlights this work. The annual report is a resource to gain an understanding of the City's financial position and get an overview of City operations and Council priorities.

2015 had its share of challenges for the City. Be it the unusual low snow pack which resulted in the City's first ever Stage 2 water restrictions and the wildfire to the South or two senior management team members moving on to new opportunities. Nevertheless, the organization continued to improve, rebuild, and restructure. Having embraced a "grow from within" mentality by offering staff every opportunity for education and increasing their skill set, directly resulted in a succession planning strategy and the two positions were filled from within quickly and efficiently without losing much momentum.

The water restrictions also helped us recognize the importance of our eco-assets and the importance of being the stewards of this community and its eco systems. The City had already implemented an Asset Management Plan in 2011 and is now one of 5 municipalities in Canada involved with eco-asset research to help us gain a better understanding of the ecological assets and ways to manage them.

Our fiscally accountable asset management program also had a very successful year. In 2015 we replaced or upgraded: Headworks Grinder/Auger, JD Bleachers, Public Works Fuel Pumps, Library LED Lighting, just to name a few.

One of the biggest accomplishments that the City undertook with regard to asset management was the continuation of our water meter installation program. Once this program is complete, we will gain clear knowledge of water supply and demand so our water system can reach its full potential for sustaining our community.

I am proud to work with a dedicated management team and staff that take pride in their work, and a Mayor and Council that are committed to making decisions in the best interests of the citizens of the City of Grand Forks.

Sincerely,



Doug Allin, CAO

# BUILDING INSPECTION & BYLAW SERVICES



GRAND FORKS 2015	TOTAL VALUE	# PERMITS	# UNITS	PERMIT FEE
SINGLE FAMILY DWELLING	\$420,000.00	1	1	\$3214.00
MOBILE HOMES	\$0.00	0	0	\$0.00
M/F UNITS (MODULAR)	\$0.00	0	0	\$0.00
ADD/ALTER	\$126,900.00	15	0	\$1,410.50
GARAGE/CARPORT	\$159,873.90	10	0	\$1,265.50
COMMERCIAL	\$0.00	0	0	\$0.00
COMM ADD/ ALTER	\$1,533,416.00	13	0	\$11,511.80
INDUSTRIAL	\$0.00	0	0	\$0.00
IND. ADD/ALTER	\$0.00	0	0	\$0.00
INSTITUTIONAL	\$0.00	0	0	\$0.00
INST. ADD/ALTER	\$36185.00	4	0	\$268.00
DEMOLITION	\$53,500.00	5	0	\$270.00
RENEWALS	\$6,000.00	1	0	\$46.00
<b>TOTALS</b>	<b>\$1,546,368.00</b>	<b>44</b>	<b>1</b>	<b>\$9,225.60</b>

The office of **Building Inspection Services** is responsible for all the building permit applications, construction and compliance with the 2012 British Columbia Building Code. In 2015 the City issued 44 building permits with a construction value of \$1,546,368.00. This included 1 new home being constructed and 10 accessory buildings and a number of home renovations and sundecks. There were 13 permits issued for commercial renovations.



*Roof Trusses with Hurricane Ties*

*Complex Foundation for New Home*



*New Carport Addition - Engineered*

*New Home with Occupancy in 2015*





*New Outdoor Living Space - Completed on 2nd Street*

# BUILDING INSPECTION & BYLAW SERVICES

## Bylaw Services

The Bylaw Enforcement Office has also been very busy. The Bylaw Enforcement Office is currently working on 4 Un-sightly Premise cleanup orders. The City also has an additional 6 properties that will need to be addressed in 2016.

The Bylaw Office has spent several early mornings and evenings touring throughout the City to enforce the sprinkling regulations in 2015, when the City went to a Stage 2 Watering Restriction. The first contact was an information handout to the residents to make them aware of the new watering restrictions.

In 2015 the Bylaw Office received approximately 90 – 100 complaints. One of the most time consuming complaints relates to the large number of homeless people setting up camps along the river banks within the City limits.

Public Works received approximately 95 miscellaneous complaints (potholes, alleys, trees and various other maintenance issues)



*Un-sightly Clean-up in Progress*



*Successfully Resolved*

# BUILDING INSPECTION & BYLAW SERVICES

## Highlights

- Building permits stalled in August and September of 2015 as a result of the wildfires, due to the fact the owners and contractors could not obtain fire insurance to receive the required financing from the lenders in volume
- The City has seen a couple more major commercial renovations this year
- In most cases the City is now starting to get compliance with bylaw issues without having to send out enforcement letters
- We currently have 4 unsightly properties being addressed
- Bylaw amendments adopted and fines can now be issued if required
  - ⇒ Bylaw No. 1957 – Municipal Ticketing Information
  - ⇒ Bylaw No. 1962 – Unsightly Premises
  - ⇒ Bylaw No. 1963 – Noise Control
  - ⇒ Bylaw No. 1959 – Park Access
  - ⇒ Bylaw No. 1973-A1 – Water Regulations
  - ⇒ Bylaw No. 2026 – to establish Regulations for City Municipal Campground

## Goals

- To ensure that Building Permits are processed in a timely manner
- To expedite the process for developers to obtain approvals
- To ensure that Bylaws are enforced
- Improve and update the City's bylaws



# CORPORATE SERVICES DEPARTMENT



## **Chief Administrative Officer – Doug Allin**

Doug is considered the sole employee of Council and oversees all of the City's departments.

## **Corporate Officer/ Manager of Human Resources – Diane Heinrich**

## **Deputy Corporate Officer / Communications – Sarah Winton**

## **Corporate Administrative Assistant – Daphne Popoff**

Corporate Services prepares the agendas and takes the minutes for Council Meetings and for Committees of Council. This department is also responsible for record keeping for responding to complaints and information requests such as Freedom of Information and Ombudsperson requests. Corporate Services' responsibilities are mainly derived from the statutory requirements as outlined in the Community Charter. This department improved its record keeping process and implemented the ICompass program for records management, improving the way in which agendas and minutes are prepared.

The Community Services Department was established in 2013 and is overseen by the Deputy Corporate Officer. 2015 was a great year for events in the City. As well as annual events such as Park in the Park, Canada Day, The Grand Forks International Baseball Tournament, the City had several new and exciting events this year.

# CORPORATE SERVICES DEPARTMENT

A communications policy and procedures was adopted by Council and was one of Council's key priorities for 2015. This policy set the tone for improving communications in a transparent, timely and relevant way with stakeholders and the public.

The Human Resources Department continues to evolve to better meet the needs of our employees. HR oversees the hiring of new employees and summer students, undertakes return-to-work programs, ensuring that respectful workplace policies are enforced, and continues to contribute to build a good working relationship with the Union staff.

## **Highlights:**

- Family Day and community event support
- Wildfires and Emergency Operations Centre support
- Attendance at Vancouver Outdoor Recreation and Travel Show
- Records retention improvements
- Asset management workshop
- Land Development workshop
- Marketing booth Vancouver Giants show
- Marketing the City in a number of print and online publications

## **Goals for 2016:**

- Continue to improve the Records Management process
- Bylaws and Policies made available on website through I-Compass
- Continue to build City image bank
- Marketing and advertising
- Community events
- Education
- Communications
- Economic Development

# DEVELOPMENT & ENGINEERING DEPARTMENT



The Development and Engineering department's primary planning and technical functions are to provide engineering services support to facilities, parks, roads, water, sewer and electrical projects which encompass the Municipality's asset renewal, repair or replacement program both operational and capital. The department also provides development services support for subdivisions and development ensuring compliance with zoning, land use and the visions and guiding principles of the sustainable community plan. The department is committed to providing quality service that enhances and advances quality of life through long term planning for the community, encouraging strategic economic development, promoting tourism and downtown revitalization incentives.

## Highlights

- Completed City Hall reconstruction & finalized insurance claim
- WildSafeBC Program Implementation
- Continued asset management software and GIS integration training & implementation
- Facilitated Transition Housing Project Steering Committee meetings
- Completed five grant applications for infrastructure projects & awarded three grants
- Held open houses & workshops including land development, strategic planning & asset management
- Collaborated with local, regional & provincial partners regarding regional trail strategy
- Completed gravel pit remediation
- Completed construction of Rotary Spray Park
- Completed dike inspections & reporting

# DEVELOPMENT & ENGINEERING DEPARTMENT

## Goals for 2016:

- Asset Management – Long Term Implementation Strategy & Identification/Inventory of Eco-assets
- Complete replacement of 5th Street watermain
- Begin survey & design for West Side Fire Protection (Well #2a) - grant dependent
- Begin UV Disinfection project for Effluent Discharge (to be complete by March 2017)
- Research & review sludge management program & begin implementation
- Commissioning & grand opening of Rotary Spray Park
- Completion of Tot-Lot playground equipment replacement
- Complete restoration of Barbara Ann tennis court & pickleball court
- Complete dike inspection/reporting & initiate process for vegetation study and completion of an operation & maintenance manual
- GIS Mapping – complete LIDAR acquisition & begin updating of data
- Establish protected natural areas program & implement
- Implement the Heritage Program
- Establish a Board of Variance
- Tax Incentive Bylaw implementation for downtown businesses
- Zoning, SCP and DCC Bylaw updates
- Complete information packages for development, re-zoning, subdivision, etc...
- Continue to Promote the City of Grand Forks through the Development Showcase, Economic Profile and “Open for Business” initiatives



# DEVELOPMENT & ENGINEERING DEPARTMENT

## STRATEGIC PRIORITIES

### Fiscal Accountability:

- Drafted short and long term capital plans for infrastructure repair and replacement.
- Continued training and implementation of the asset management system.

### Economic Growth:

- Completed a land development workshop.
- Promoted City-owned development property and initiated negotiations for the sale and development of the lands.

### Community Engagement:

- Hosted strategic community planning and asset management open houses.
- Collaborated with local, regional and provincial stakeholders for a regional trail strategy.
- Attended the Outdoor Adventure and Trade Show in Vancouver to promote the natural recreational activities in the area.



# DEVELOPMENT & ENGINEERING DEPARTMENT

## Community Livability:

- Hired WildSafeBC Coordinator to promote education around wildlife interactions in the community.
- Continued monitoring of radio-collared deer in the City.
- Facilitated the Transition Housing Steering Committee in reaching a solution to homelessness in the community.
- Provided support for community groups including the Grand Forks Trails Society, Grand Forks ATV Club, Demonstration Learning Garden.
- Supported the local pickleball group in acquiring a grant for restoration and installation of pickleball courts.
- Provided signage to various groups including the Tennis Club, Demonstration Learning Garden, BMX Club, Good Sam's Club, etc...
- Updates and production of kiosk maps for various locations throughout the area.



# FINANCE DEPARTMENT



The Finance Department has six staff members that include the Chief Financial Officer, an Accountant/Comptroller, a Payments Clerk, a Revenue Clerk, an Accounting Clerk, and an Administrative Assistant.

Services provided by the Finance department include:

- Property Tax Billing
- Utility Billing
- Cemetery Administration
- Business Licence Administration
- Accounts Receivable and Accounts Payable
- Payroll Administration
- Internal and External Financial Reporting
- Safeguarding of City Assets
- Financial Policy and Bylaw Development
- Debt and Investment Management
- Risk Management

## **2015 Activities**

- Began identifying Contaminated Sites as per legislative requirements
- Implemented e-transfer payment method to increase customer service
- Began implementation of Asset Management Software
- Completed City Hall fire claim
- Continuing work on green initiative to go digital including EFT payments to supplier and E-billing for utilities

# FINANCE DEPARTMENT

- Began working on Asset Management Financial Policy
- Implemented process efficiencies for campground reservations and refunds
- Updated Travel and Purchasing Policy to reduce risk and increase value for money
- Began working on Asset Management Financial Policy
- Implemented process efficiencies for campground reservations and refunds
- Updated Travel and Purchasing Policy to reduce risk and increase value for money

## Financial Highlights for 2015

- Annual Surplus for 2015 was \$ 714,966
- Operating Fund Equity increased from \$3,898,255 at year end 2014 to \$4,977,636 at year end 2015
- Net financial assets increased from \$4,719,167 at year end 2014 to \$ 5,042,585 at year end 2015
- Reserve funds decreased from \$ 3,655,944 at year end 2014 to \$ 3,625,765 at year end 2015
- Operating expenditures included
  - \$ 1,290,364 in general government services
  - \$ 291,072 in public real estate - facilities
  - \$ 614,252 in protective services - fire rescue and victim services
  - \$ 942,340 in transportation services – roads and fleet
  - \$ 754,272 in recreation and culture – parks maintenance and contributions to Gallery 2, Boundary Muse-

um, Chamber of Commerce and Boundary District Arts Council

- \$ 186,294 in environmental services – solid waste management
- \$ 77,883 in public health services – cemetery service and maintenance
- \$ 475,696 in planning and development services
- Utility operations expenditures (including the electrical utility) total \$ 5,170,803.
- Long term debt issued and outstanding as of December 31, 2015 was \$ 1,969,149. In 2014, this balance was \$2,148,072.



## Strategic Priorities

**Fiscal Accountability** – began working on an Asset Management Financial Policy to articulate the principles, strategies and policies to guide staff in asset management financial decision making.



# EMERGENCY SERVICES / FIRE DEPARTMENT

The Emergency Services department provides fire and emergency protective services to the City of Grand Forks, and the Regional District of Kootenay Boundary (Area "D") under contract.

The Chief and Assistant Chief supervise a group of over 50 volunteers who provide firefighting, medical and hazardous material response, and road, high-angle rope, confined space, and swiftwater rescue services.

## 2015 Highlights:

- Responded to 615 calls – 184 fire-related, 61 rescue, and 370 First Responder (medical)
- Received delivery of Rosenbauer 101' aerial platform truck.
- Extensive training on new ladder truck.
- Completed Class 3 licencing of 8 operators for fire apparatus.
- Received order of new command vehicle to replace aging 1999 Dodge Command vehicle.
- Organized and held a town hall meeting at George Evans Fire-

hall in an effort to recruit firefighters as well as provide information on the repercussions of fire insurance costs if the firehall remained at insufficient staffing.

- Began consultation process of developing a duty shift response system for fire department crews.
- Began construction of fire training ground burn building (phase one).
- Completed training of first responder medical, auto extrication, swiftwater rescue.
- Participated in Rock Creek and Stickpin wildland fires during a very dry 2015 fire season.



# EMERGENCY SERVICES / FIRE DEPARTMENT

## Goals for 2016:

- Complete phase one (burn building) of fire training ground and also complete phase two (fire props).
- Re-tile showers at firehall due to water damage.
- Replace Deputy Chief Command vehicle.
- NFPA 1001 (firefighter) examinations for training groups 1 and 3 (College of the Rockies)
- Complete fire department Asset Management inventory in order to initiate asset management program for fire department.
- Continued recruiting efforts.
- Begin planning process of hosting 2017 Volunteer Spring Training Weekend.
- Volunteer training – Swiftwater and Ice rescue, Hazmat Ops & Technician Levels.
- Align fire training program with OFC “Playbook” program requirements.
- Update fire protection services contract with RDKB.



# PUBLIC WORKS

The City of Grand Forks Public Works Department employs 17 unionized employees and two management personnel. Committed to deliver superior and economically feasible levels of service to the residents of Grand Forks, the Public Works crew manages and maintains:

- the Grand Forks Airport,
- 50 km of roads,
- 20 km of sidewalks,
- 43 km of water mains,
- 36 km of sanitary sewer mains,
- 11 km of storm sewer mains,
- 9 public parks,
- 3 km of trails,
- 22 publically owned buildings, and
- 75 pieces of various equipment including the Fire Department fleet.



The City of Grand Forks is one municipality in the province that operates its own electrical utility committed to delivering fair and equitable rates to the residents of Grand Forks.

In addition, the Information Systems including the Fiber Optic Network and Data Center are managed by the department to provide technology services in-house and to Fiber customers.

# PUBLIC WORKS

## 2015 Highlights

### *Public Works*

- Asset Management Software Installation Phase
- Partnership with CBBC and RDKB to provide Fiber to RDKB office
- Generator installation for Data Center with School District No. 51
- Airport Lease Rate Adjustments
- Airport Beacon site upgrade grant application with Engineering department
- Public Works Restructuring
- Library L.E.D. lighting upgrades completed
- Website update
- Informational Kiosk installations and memorial bench installations
- Spray Park installation
- Works Yard fuel pumps and software replacement completed
- James Donaldson Park bleacher repairs completed
- Playground grant application with Engineering department
- Shouldering and Ditching Program (drainage control)
- Crack Sealing and Paving Repairs Program
- Hanging Basket program
- Cemetery grave restorations program
- Fees and Charges Bylaw Amendment



### *Water and Sewer*

- Water & Sewer SCADA Upgrade
- Headworks Grinder replacement upgrade
- Water Regulation Bylaw Amendment
- Continuation of the Universal Water Metering program
- Water and Sewer service repairs
- Hydrant inspections and repairs
- Water and Sewer Main Flushing Program

# PUBLIC WORKS

## *Electrical*

- Transformer PCB Management Plan and removal program
- Electrical Reclosure Controls installation
- Electrical Riverside Drive Re-Conductor completed
- Electrical System & Voltage Conversion
- Electrical Regulation Bylaw Amendment
- Electric Vehicle Charging Station installation
- Electrical meter inspection program – door to door audit
- 3rd street Infrastructure repairs (sewer, water and storm water)
- Water and Sewer Department restructuring
- Water and Sewer service repairs
- Water Well replacements
- Electrical meter inspection door to door audit
- Electrical Reclosure Controls installation completion – continued
- Electrical Department Engineering review

## **Goals for 2016:**

- Asset Management Software integration with Engineering and Financial software
- Airport Beacon site upgrades
- City Park playground repairs/replacement
- Completion and opening of the Spray Park at City Park
- Tree replacement program
- Fleet upgrades
- City facility roofing inspections
- Staff training (safety and well being)
- Shouldering and Ditching Program (drainage control)
- Crack Sealing and Paving Repairs Program Alley maintenance program
- Hanging Basket/portable planters and in-ground bed program
- Cemetery grave restoration program
- Universal Water Meter Program completion
- Lagoon desludging preparation with Engineering Department



# CAPITAL PROJECTS FINANCIAL REPORTING

PROJECT	COST	STATUS
2015 FIRE CHIEF COMMAND UNIT	\$ 52,656	Complete
2015 ROSENBAUER 101' COBRA PLATFORM FIRE TRUCK	\$ 1,071,459	Complete
ASSET MANAGEMENT SOFTWARE	\$ 21,900	2016
CITY HALL FURNISHINGS	\$ 30,074	Complete
DOWNTOWN BEAUTIFICATION	\$ 2,412	2016
EAST ZONE RESERVOIR STUDY	\$ 26,790	2016
ELECTRICAL PROJECTS	\$ 17,862	Ongoing
GENERATOR @ 525 CENTRAL AVENUE	\$ 24,768	Complete
GROUNDWATER PROTECTION	\$ 498	Ongoing
JAMES DONALDSON BLEACHERS	\$ 27,176	Complete
LIBRARY LIGHTING	\$ 16,863	Complete
CITY HALL WATER/METER READERS	\$ 8,239	Complete
PUBLIC WORKS FUEL TANKS	\$ 23,810	Complete
RIVERSIDE DRIVE RE-CONDUCTOR	\$ 114,354	2016
SCADA IT UPGRADE	\$ 13,850	Complete
SPRAY PARK	\$ 292,925	2016
TRANSFORMER PCB MANAGEMENT PLAN	\$ 20,991	2016
UNIVERSAL WATER METERING	\$ 291,757	2016
VACTOR SEWER TANKS INSTALL	\$ 260	Complete
WWTP HEADWORKS GRINDER	\$ 124,554	Complete
WWTP UV DISINFECTION UPGRADE	\$ 4,100	Ongoing
<b>TOTAL</b>	<b>\$ 2,187,297</b>	

# PROPERTY TAX EXEMPTIONS

In accordance with Division 7 of Part 7 of the Community Charter, the following properties in the City of Grand Forks were provided permissive property tax exemptions by Council in 2015.

## Athletic, Charitable or Philanthropic Organizations

Legal Description	Civic Address	Organization	Value of Permissive Exemption
Lot 1, DL. 380, S.D.Y.D. Plan KAP54909	7230 21st St	Grand Forks Curling Club	\$8,291.18
Lot 5, Block 10, DL 108, S.D.Y.D., Plan 23	366 Market Ave	Grand Forks Masonic	\$379.81
Lot A, DL 108, S.D.Y.D. Plan 38294	978 72nd Ave	Sunshine Valley Little Peoples Centre	\$1,475.93
Lot 8, Block 25, Plan 23, DL 108 S.D.Y.D.	686 72nd Ave	Slavonic Senior Citizens Centre	\$510.42
Lot A, DL 108 S.D.Y.D. Plan 6691	7239 2nd St	Hospital Auxiliary Thrift Shop	\$1,943.90
Lots 23, 24, 25, 26 Block 29, DL 108 S.D.Y.D. Plan 121	7353 6th St	Royal Canadian Legion	\$3,756.41
Lots 10 and 17 – 20, Block 18, DL 108, S.D.Y.D. Plan 86	565 71st Ave	Grand Forks Senior Citizens Centre	\$3,310.50
Parcel B, Block 45, D.L. 108, Plan 72	876 72nd Ave	Phoenix Manor Society	\$2,557.06
Lot A, Plan 29781, DL 108, Land District 54	7130 9th St	Boundary Lodge	\$3,948.04
Lot 1, DL 108, Plan EPP 32379	7212 Riverside Dr	Habitat for Humanity	\$3,125.37

# PROPERTY TAX EXEMPTIONS

## Hospital and Public Worship Organizations

Legal Description	Civic Address	Organization	Value of Permissive Exemption
Lot A, DL 520, S.D.Y.D. Plan EEP11735	7649 22 <sup>nd</sup> St	Interior Health Authority	\$58,078.09
Parcel D, Block 24, DL 108, S.D.Y.D. Plan 23	7252 7 <sup>th</sup> St	Synod of the Diocese of Kootenay	\$230.55
Lot 1, DL 108, S.D.Y.D., Plan KAP45199	7525 4 <sup>th</sup> St	Grand Forks Christian Centre	\$99.62
Lots 1 and 2, Block 36, DL 108, S.D.Y.D., Plan 72	920 Central Ave	United Church	\$151.59
Lots 30, 31, 32, Block 36, DL 108, S.D.Y.D., Plan 72	7249 9 <sup>th</sup> St	Catholic Church	\$187.57
Lot 1, DL 520, S.D.Y.D., Plan KAP77684	2495 76 <sup>th</sup> Ave	First Baptist Church Congregation	\$11.66
Parcel A, Block 16, DL 380, S.D.Y.D., Plan 35	7328 19 <sup>th</sup> St	Christ Lutheran Church	\$158.92
Lot G, DL 380, S.D.Y.D., Plan KAP56079	7048 Donaldson Dr	Mennonite Brethren	\$221.56
Lot 2, DL 520, S.D.Y.D., Plan KAP53800	7680 Donaldson Dr	Jehovah's Witnesses	\$194.24
Lot 1, DL 520, S.D.Y.D., Plan 8653 except Plan H-17064	2826 75 <sup>th</sup> Ave	Pentecostal Church	\$114.94



# DECLARATION OF DISQUALIFIED COUNCIL MEMBERS

There were no disqualified Council members in 2015



[www.GrandForks.ca](http://www.GrandForks.ca)

# STRATEGIC PLAN 2015-2019



Workshop Facilitated by:

Tracey Lee Lorenson

Prepared by Paragon Strategic Services

2/17/2015

# GRAND FORKS STRATEGIC PLAN 2015-2019



## FISCAL ACCOUNTABILITY

- WE WILL NOT SELL OUR NATURAL ASSETS AND INFRASTRUCTURE
- WE WILL CONTINUE TO PROACTIVELY IDENTIFY AND PLAN FOR INFRASTRUCTURE REPAIR AND REPLACEMENT



## ECONOMIC GROWTH

- WE FOSTER A VIBRANT ECONOMIC ENVIRONMENT
- WE ARE OPEN YET DISCIPLINED IN LAND DEVELOPMENT DECISIONS
- WE RECOGNIZE THE IMPORTANCE OF A HEALTHY TOWN "CORE"



## COMMUNITY ENGAGEMENT

- WE ENCOURAGE RESIDENTS TO PARTICIPATE IN DECISIONS AND PROCESS
- WE ENHANCE OUR REGIONAL DIALOGUE, ADVOCACY AND COLLABORATION
- WE RECOGNIZE OUR NATURAL RECREATIONAL AMENITIES ARE VALUABLE REGIONAL ASSETS

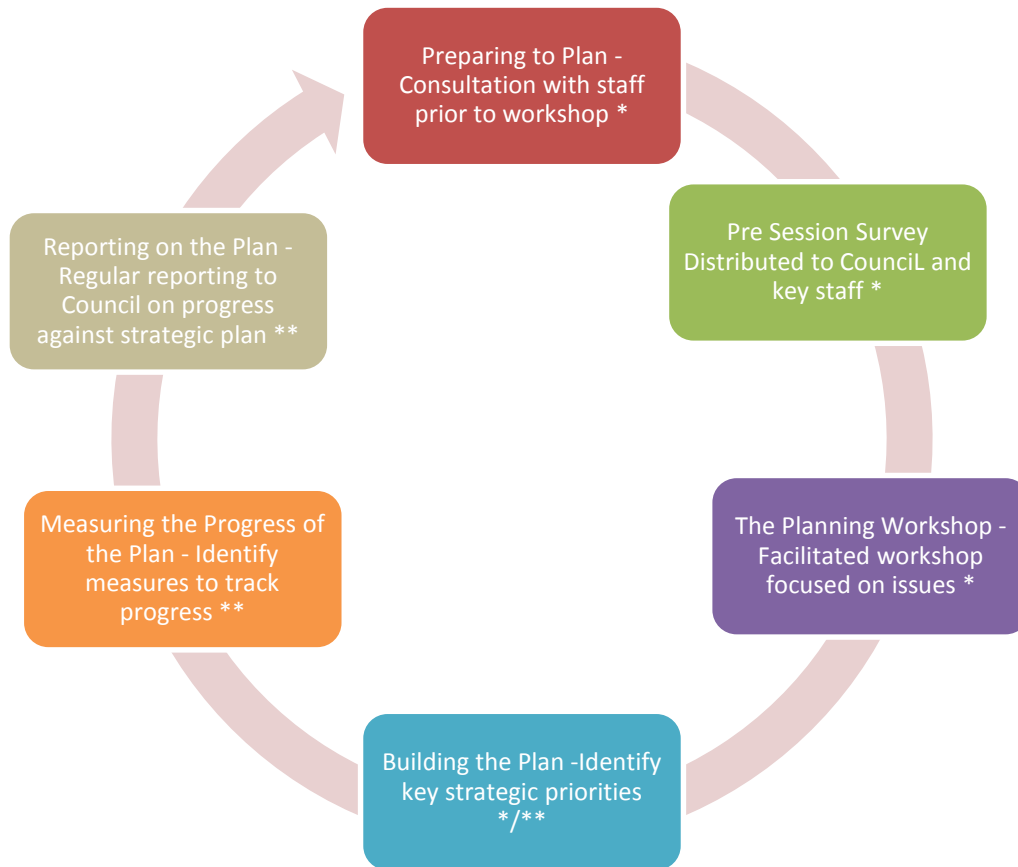


## COMMUNITY LIVEABILITY

- WE CONTINUE TO MITIGATE THE IMPACT OF DEER IN OUR COMMUNITY
- WE ADVOCATE FOR APPROPRIATE FUNDING FOR OUR MOST VULNERABLE RESIDENTS
- WE SUPPORT COMMUNITY INITIATIVES THAT ALIGN WITH OUR STRATEGIC OBJECTIVES
- WE WILL CONTINUE OUR INVESTMENT IN ARTS, CULTURE, SPORT AND HERITAGE IN GRAND FORKS

# CITY OF GRAND FORKS

## STRATEGIC PLANNING SESSION 2015



Responsibility = \*Consultant \*\*Management

### Preparing to Plan

The Strategic Planning Process undertaken by the Council was heavily invested in preparation – the Council and key staff completed online surveys to identify the strengths, weaknesses, opportunities and threats facing the organization. The feedback from these surveys was shared with the Council prior to commencing the session (see copies attached).

In addition, previous planning documents were reviewed and considered to build on the work the organization has done in prior years and preparatory conference calls were held. Another focus of the session was to ensure there was alignment between the direction of Council and management of the Town.

### **The Planning Workshop**

The workshop was attended by all members of Council and senior staff. The workshop focused on the key issues facing the organization and the strategic priorities were chosen specifically to take advantage of opportunities as well as to protect the organization against threats.

*In the workshop the Council focused on those issues most important to the community and revisited the priorities from the previous plan.*

### **Building the Plan**

The notes of the workshop were compiled by Paragon Strategic Services Ltd., and form the basis of this report.

### **Measuring Plan Progress**

The next step for staff will be attaching measures to the strategic priorities, including:

- Identifying the staff member accountable
- Identifying achievable timelines for each action/goal
- Identifying measures that show progress to goals
- Prioritizing activities within the plan
- Tracking progress on at least a quarterly basis

### **Reporting on the Plan**

Council and staff need to agree on a reporting frequency to ensure that progress to goals is tracked on a regular basis – usually on a quarterly basis. The nature and structure of this report should be agreed upon in advance by Council and staff.

### **Communicating the Plan**

Attached to this report are draft graphics that can be used to aid the organization in communicating the plan through posters, handouts or on the web.

# WHAT DO WE STAND FOR?

The current City vision is:

***“A Garden City Growing Opportunities within the Boundary Country.”***

The current mission for the City is:

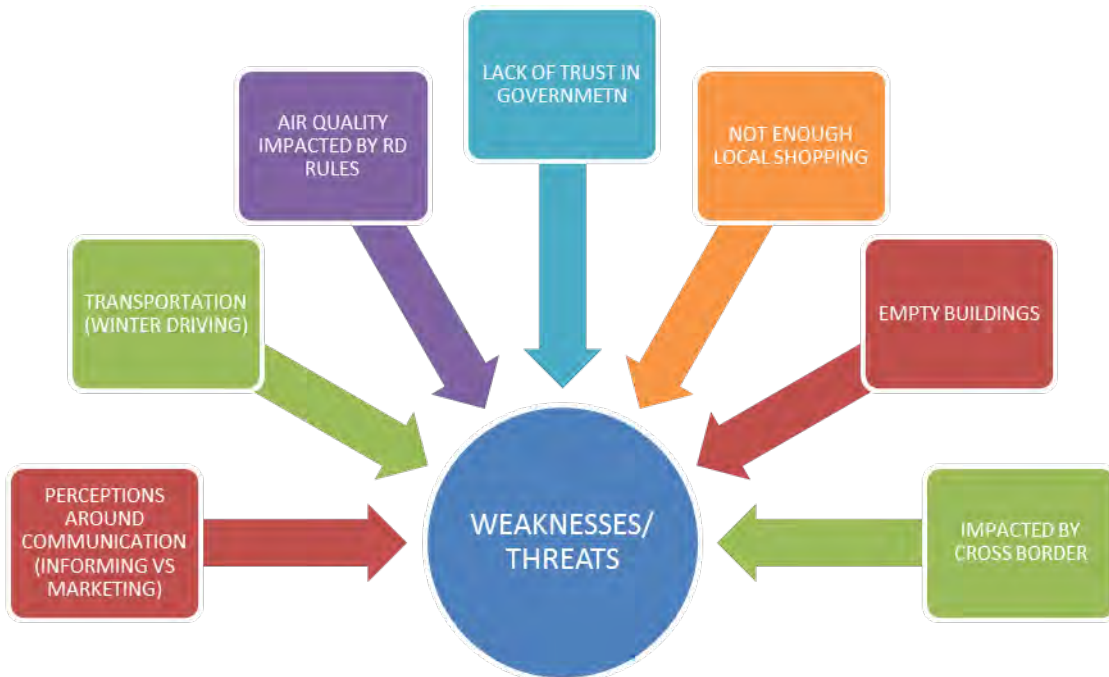
***“The City of Grand Forks is committed to providing quality governance and excellent services that enhance and advance the quality of life for our community.”***

The City’s values are:

- 1) G - Growing responsibly***
- 2) A – Accountability***
- 3) R – Resilience***
- 4) D – Diversity***
- 5) E – Efficiency***
- 6) N - Natural Beauty***
- 7) C - Collaboration with Integrity***
- 8) I – Innovation***
- 9) T – Transparency***
- 10) Y - Young at Heart***

While the majority rated the current vision, mission and values as either “sounds great” or “good”, there were some suggestions for improvement that should be considered in a future planning session. Those notes were provided under separate cover at the workshop.

# WHERE ARE WE NOW?



# STRATEGIC THEMES AND PRIORITIES



## FISCAL ACCOUNTABILITY

WE WILL NOT SELL OUR NATURAL ASSETS AND INFRASTRUCTURE

WE WILL CONTINUE TO PROACTIVELY IDENTIFY AND PLAN FOR INFRASTRUCTURE REPAIR AND REPLACEMENT

## ECONOMIC GROWTH

WE FOSTER A VIBRANT ECONOMIC ENVIRONMENT

WE ARE OPEN YET DISCIPLINED IN LAND DEVELOPMENT DECISIONS

WE RECOGNIZE THE IMPORTANCE OF A HEALTHY TOWN "CORE"

## COMMUNITY ENGAGEMENT

WE ENCOURAGE RESIDENTS TO PARTICIPATE IN LOCAL GOVERNMENT DECISIONS AND PROCESS

WE ENHANCE OUR REGIONAL DIALOGUE, ADVOCACY AND COLLABORATION

WE RECOGNIZE OUR NATURAL RECREATIONAL AMENITIES ARE VALUABLE REGIONAL ASSETS

## COMMUNITY LIVEABILITY

WE CONTINUE TO MITIGATE THE IMPACT OF DEER IN OUR COMMUNITY

WE ADVOCATE FOR APPROPRIATE FUNDING FOR OUR MOST VULNERABLE RESIDENTS

WE SUPPORT COMMUNITY INITIATIVES THAT ALIGN WITH OUR STRATEGIC OBJECTIVES

WE WILL CONTINUE OUR INVESTMENT IN ARTS, CULTURE, SPORT AND HERITAGE IN GRAND FORKS



# LINK BETWEEN STRATEGIC PLANNING AND ASSET MANAGEMENT

The City is taking a leadership role when it comes to addressing its long term needs for asset repair and replacement. This strategic planning process is inextricably linked to the extensive work that Council and the Management team has done to prepare the community for future needs, and to proactively plan for the financial impacts.

This work on Asset Management (*which was developed outside of this process*) has been recognized as amongst the best in Canada, and is something Council and the community should be very proud of. It is included here as it is core to the strategic focus of Grand Forks.



## NEXT STEPS

In order to ensure that the plan is utilized by the Council we recommend the following:

1. Detailed review of the Plan above to ensure it captures the intent of the Council during the workshop
2. Assign specific action items under each strategic priority – these do NOT need to be new initiatives and may in fact be already underway
3. Assign measures and time frames to these activities so staff and the Council can ensure progress towards the strategic priorities (SEE ATTACHED SAMPLE)
4. Set regular meetings to review the strategic priorities and to identify any changes that need to be made
5. Ensure the strategic priorities drive regular Council decision making – if an initiative is brought to the Council there should be a review of the its alignment with the priorities selected by the Council
6. Communicate the priorities to staff and the community.

Please let us know if there are any questions concerning this summary. Thank you!

STRATEGIC PROJECTS		ACTIONS
<p><b>FISCAL ACCOUNTABILITY</b></p> <p>WE WILL NOT SELL OUR NATURAL ASSETS AND INFRASTRUCTURE</p> <p>WE WILL CONTINUE TO PROACTIVELY IDENTIFY AND PLAN FOR INFRASTRUCTURE REPAIR AND REPLACEMENT</p>	EXPLORE VARIABLE GROWTH OPPORTUNITIES AND PRESENT TO COUNCIL FOR CONSIDERATION	<ul style="list-style-type: none"> <li>• ALTERNATE ENERGY – SOLAR GARDEN</li> <li>• FIBRE OPTICS – CONTINUE TO CONNECT OTHER COMMUNITY ORGANIZATIONS AND REGIONAL EXPANSION</li> <li>• COMMUNITY ENERGY</li> </ul>
	ENSURE THAT SERVICE LEVELS ALIGN WITH TAXATION LEVELS	<ul style="list-style-type: none"> <li>• PROVIDE CONTINUAL ANALYSIS ON SERVICE LEVELS (<b>ORGANIZATIONAL ACTION</b>)</li> <li>• DEPARTMENTS WILL CONTINUE TO REVIEW SERVICE AND TAX RATES IN ANNUAL BUDGET AND WILL ENSURE CONSISTENCY WITH THE ASSET MANAGEMENT PLAN</li> <li>• DEVELOP TAXATION POLICY TO ASSIST WITH SERVICE LEVELS</li> <li>• DEVELOP SURPLUS POLICY</li> </ul>
	SERVICE PERFORMANCE REVIEWS ENSURE LEVELS OF SERVICE MEET INFRASTRUCTURE NEEDS	<ul style="list-style-type: none"> <li>• CONTINUE TO DEVELOP PERFORMANCE MEASURES IN DATABASE OF INFORMATION THROUGH ASSET MANAGEMENT SOFTWARE, AND REPORT BACK TO COUNCIL ANNUALLY</li> <li>• CONTINUE TO BENCHMARK SERVICE DELIVERY AGAINST SIMILAR MUNICIPALITIES</li> <li>• ENSURE STAFFING LEVELS ARE ALLOCATED PROPORTIONALLY PROLONGING LIFE IN ASSETS – NOT JUST FOR CUSTOMER SERVICE</li> <li>• DEVELOP AN AIRPORT MANAGEMENT/SERVICE STRUCTURE</li> <li>• CUSTOMER SERVICE SURVEY</li> </ul>
	CONTINUE TO IMPLEMENT LONG TERM VIABILITY OF THE ASSET MANAGEMENT PLAN AS A LIVING DOCUMENT	<ul style="list-style-type: none"> <li>• CONTINUE WITH THE SYSTEMATIC PROCESS OF DEPLOYING, OPERATING, MAINTAINING, UPGRADING AND DISPOSING OF ASSETS COST-EFFECTIVELY AND EFFICIENTLY</li> <li>• ENSURE CONSISTENT AND CURRENT INTER-DEPARTMENTAL COMMUNICATION</li> <li>• TRAINING AND PROCESS DEVELOPMENT AND IMPLEMENTATION OF CONTINUED DEVELOPMENT OF ASSET MANAGEMENT PLAN</li> <li>• WORKTECH TO BEGIN</li> <li>• CONTINUE TO HOLD ORGANIZATIONAL WORKSHOPS AND COMMUNICATIONS</li> <li>• WORKTECH &amp; GIS AND MAPPING OF INFRASTRUCTURE</li> <li>• LONG TERM PLANNING IN DEPARTMENTS REGARDLESS OF GRANTS</li> <li>• REVIEW ASSET MANAGEMENT PLAN ANNUALLY AND REPORT OUT TO PUBLIC</li> </ul>

STRATEGIC PROJECTS		ACTIONS
<p><b><u>FISCAL ACCOUNTABILITY</u></b></p> <p>WE WILL NOT SELL OUR NATURAL ASSETS AND INFRASTRUCTURE</p> <p>WE WILL CONTINUE TO PROACTIVELY IDENTIFY AND PLAN FOR INFRASTRUCTURE REPAIR AND REPLACEMENT</p>	<p>SHORT TERM FINANCIAL BENEFITS WILL NOT OVERRIDE LONG TERM IMPACTS AND WILL CONSIDER THE TRIPLE BOTTOM LINE: SOCIAL, ENVIRONMENTAL AND ECONOMIC</p>	<ul style="list-style-type: none"> <li>• ENSURE THAT CITY OWNED LAND IS SOLD AT FAIR MARKET VALUE AND CONSIDERS THE BEST OVERALL IMPACT TO THE CITY (<b>ORGANIZATIONAL ACTION</b>)</li> <li>• COUNCIL WILL ALIGN POLICIES AND BYLAWS TO MEET STRATEGIC PRIORITIES</li> <li>• SLAG PILE REVENUE WILL CONTINUE TO BENEFIT THE CITY'S OVERALL NEEDS AS DIRECTED BY COUNCIL</li> <li>• CONTINUE TO REVIEW AND ASSESS TAX MIX</li> </ul>
	<p>PROTECT AQUIFER AND INFRASTRUCTURE FROM ANY EXTERNAL INTERESTS (AT ALL COSTS)</p>	<ul style="list-style-type: none"> <li>• DEVELOP POLICIES AND GUIDING PRINCIPLES TO PROTECT THE CITY'S VALUABLE ASSETS</li> <li>• CONTINUE WITH CONSERVATION EDUCATION FOR THE PUBLIC IN THE VALLEY</li> <li>• BUILD REGIONAL WATER PARTNER GROUP AND CREATE A PLAN FOR PROTECTING THE AQUIFER</li> </ul>
	<p>DEVELOP FINANCIAL ANALYSIS TO SHOW WHAT FUNDS ARE AVAILABLE AND CONSULT WITH COMMUNITY TO IDENTIFY PRIORITIES</p>	<ul style="list-style-type: none"> <li>• INFRASTRUCTURE RISK MANAGEMENT AND PRIORITIZATION</li> <li>• BETTER IDENTIFY ISSUES PRIOR TO CATASTROPHIC FAILURE – USE WORK TECH FOR THIS</li> <li>• BUSINESS CASE DEVELOPMENT ON ALL NEW SERVICES AND ASSETS WILL CONSIDER TRIPLE BOTTOM LINE</li> </ul>

STRATEGIC PROJECTS		ACTIONS
<p><b><u>COMMUNITY</u></b></p> <p><b><u>ENGAGEMENT</u></b></p> <p>WE ENCOURAGE RESIDENTS TO PARTICIPATE IN LOCAL GOVERNMENT DECISIONS AND PROCESS</p> <p>WE ENHANCE OUR REGIONAL DIALOGUE, ADVOCACY AND COLLABORATION</p> <p>WE RECOGNIZE OUR NATURAL RECREATIONAL AMENITIES ARE VALUABLE REGIONAL ASSETS</p>	WE ARE CONSISTENT IN COMMUNICATING OUR PRIORITIES AND DECISIONS	<ul style="list-style-type: none"> <li>• ALL ZONING AND SCP AMENDMENTS WILL FOLLOW ALL LEGISLATIVE REQUIREMENTS UNDER THE LGA AND CC</li> <li>• HOLD OPEN HOUSES AND PROMOTE ACTIVITIES THAT ENGAGE THE PUBLIC AND ENCOURAGE FEEDBACK</li> <li>• DETERMINE LEVELS OF ENGAGEMENT REQUIRED BY EACH DEPARTMENT TO THE COMMUNITY FOR DEPARTMENTAL ACTIVITIES</li> <li>• DEVELOPMENT OF COMMUNICATIONS STRATEGY/POLICY</li> </ul>
	OPPORTUNITY TO LINK GRAND FORKS AND SURROUNDING RURAL AREA TO FACILITATE ALIGNMENT AND LEVERAGE VOICE	<ul style="list-style-type: none"> <li>• ONGOING ASSESSMENT OF “VALUE FOR MONEY”</li> <li>• CITY ENTER INTO CONTRACT REVIEW WITH RDKB IN 2015-2016 FOR FIRE SERVICES</li> <li>• DISCUSSION OF COST SHARING ARRANGEMENTS</li> <li>• REFINE BUSINESS RELATIONSHIP AND ENHANCE FINANCIAL EFFICIENCIES OF THE FIRE SERVICE</li> <li>• TRAILS ENHANCEMENT AND LINKAGE</li> <li>• AIRPORT FUNDING, DEVELOPMENT AND ACCESS</li> <li>• ENCOURAGE STRONGER RELATIONSHIP AND INCREASED DIALOGUE WITH REGIONAL PARTNERS</li> </ul>
	CONTINUE TO WORK WITH LOCAL EDUCATIONAL INSTITUTIONS TO ENHANCE EDUCATIONAL OPPORTUNITIES AND PROGRAMS	<ul style="list-style-type: none"> <li>• ASSET MANAGEMENT, JOINT OCCUPATIONAL HEALTH AND SAFETY</li> <li>• ENVIRONMENTAL OPERATORS CERTIFICATION PROGRAM</li> <li>• PILOT PROGRAM FOR STUDENTS TRANSITIONING OUT OF HIGHSCHOOL</li> </ul>
	IDENTIFY AND ENGAGE REGARDING KEY REGIONAL ADVOCACY OPPORTUNITIES AND STRATEGIES	<ul style="list-style-type: none"> <li>• KETTLE RIVER WATERSHED STUDY, WASTE WATER, REGIONAL PROTECTION OF NATURAL ASSETS</li> <li>• COLLABORATE WITH STAKEHOLDERS I.E. COMMUNITY FUTURES, BEDC</li> </ul>
	ENSURE GOVERNANCE STRUCTURE FOR RECREATION COMMISSION IS HIGHLY FUNCTIONAL	<ul style="list-style-type: none"> <li>• CONSIDER, REVIEW, IMPROVE</li> <li>• ENHANCE COMMUNICATIONS</li> </ul>
	INTEGRATED RECREATION PLANNING BETWEEN GRAND FORKS AND ELECTORAL AREAS	<ul style="list-style-type: none"> <li>• CONSIDER PARTNERSHIPS WITH ELECTORAL AREA’S IN DEVELOPING JOINT PARTICIPATION IN RECREATION PLANNING</li> <li>• SHARE DATA AND INFORMATION ON RECREATIONAL PLANNING</li> </ul>
	DETERMINE NEW, INNOVATIVE AND MEANINGFUL WAYS TO ENGAGE THE PUBLIC	<ul style="list-style-type: none"> <li>• UNDERTAKE A COMMUNITY SURVEY AND REPORT OUT TO THE PUBLIC</li> <li>• LEVERAGE EVERY OPPORTUNITY FOR COMMUNITY ENGAGEMENT</li> </ul>

STRATEGIC PROJECTS		ACTIONS
<p><u>COMMUNITY LIVABILITY</u></p> <p>WE CONTINUE TO MITIGATE THE IMPACT OF DEER IN OUR COMMUNITY</p> <p>WE ADVOCATE FOR APPROPRIATE FUNDING FOR OUR MOST VULNERABLE RESIDENTS</p> <p>WE SUPPORT COMMUNITY INITIATIVES THAT ALIGN WITH OUR STRATEGIC OBJECTIVES</p> <p>WE WILL CONTINUE OUR INVESTMENT IN ARTS, CULTURE, SPORT AND HERITAGE IN GRAND FORKS</p>	BUILD CAPACITY WITHIN THE COMMUNITY	<ul style="list-style-type: none"> <li>CONTINUE TO ENDEAVOR TO SHOP LOCAL AT EVERY OPPORTUNITY</li> <li>IDENTIFY GRANT OPPORTUNITIES AND LIST THESE ON THE CITY WEBSITE TO ENABLE FUNDING FOR COMMUNITY GROUPS</li> <li>CONTINUE TO EXPLORE PARTNERSHIPS THAT BALANCE COMMUNITY IMPACT WITH THE BURDEN ON TAX PAYERS</li> <li>CONSIDER NEW OPPORTUNITIES AS THEY ARISE AND BRING FORWARD TO COUNCIL</li> </ul>
	CONTINUE TO ENFORCE THE DEER FEEDING BYLAW	<ul style="list-style-type: none"> <li>BYLAW ENFORCEMENT</li> <li>EDUCATION</li> <li>LOBBY PROVINCIAL GOV'T WHILE WORKING IN COLLABORATION WITH OTHER COMMUNITIES WHO FACE SIMILAR DEER CHALLENGES</li> <li>WORK WITH REGIONAL AND PROVINCIAL PARTNERS TO ENSURE A LONG TERM SOLUTION</li> <li>REVIEW OF DEER COMMITTEE</li> </ul>
	COLLABORATE WITH GRASS ROOTS ORGANIZATIONS TO BETTER UNDERSTAND NEEDS IN COMMUNITY AND WORK WITH GROUPS TO FIND SOLUTIONS WHERE POSSIBLE	<ul style="list-style-type: none"> <li>CONTINUE TO WORK WITH VARIOUS AGENCIES TO DETERMINE THE NEEDS OF THE COMMUNITY FOR TRANSITION HOUSING AND FORM PARTNERSHIP TO SELECT AN APPROPRIATE SITE FOR PROJECT</li> <li>OUR TRAIL NETWORK IS A KEY COMMUNITY AND REGIONAL ASSET - PUBLIC AWARENESS CAMPAIGN, WAYFINDNG SIGNAGE, REGIONAL DISTRICT PARTNERSHIP</li> <li>COMMUNITY GARDENS</li> <li>ENHANCE TRAIL SYSTEM</li> <li>DEVELOP INCLUSIVE COMMUNITY INITIATIVES</li> </ul>
	WORK WITH FEE FOR SERVICE PROVIDERS TO LEVERAGE AND PROVIDE MORE EFFECTIVE SERVICES	<ul style="list-style-type: none"> <li>ART GALLERY</li> <li>MUSEUM,</li> <li>LIBRARY</li> <li>BCRCC</li> <li>BDAC</li> </ul>

STRATEGIC PROJECTS		ACTIONS
<p><u>ECONOMIC GROWTH</u></p> <p>WE FOSTER A VIBRANT ECONOMIC ENVIRONMENT</p> <p>WE ARE OPEN YET DISCIPLINED IN LAND DEVELOPMENT DECISIONS</p> <p>WE RECOGNIZE THE IMPORTANCE OF A HEALTHY TOWN CORE</p>	CONTINUE TO FOSTER RELATIONSHIPS THAT SUPPORT ECONOMIC DEVELOPMENT IN EVERY CAPACITY, INCLUDING: ENVIRONMENTAL, FINANCIAL, SOCIAL AND SUSTAINABILITY	<ul style="list-style-type: none"> <li>• WORK CLOSELY WITH COMMUNITY FUTURES, RDI, BCRCC, PROVINCE AND FEDERAL GOV'T IN ORDER TO ACCESS ECONOMIC DEVELOPMENT OPPORTUNITIES</li> <li>• DEVELOP STRONG RELATIONSHIPS WITH DEVELOPMENT COMMUNITY</li> </ul>
	ENSURE EC DEV IS CONSISTENT WITH DEEP REGARD FOR NATURAL ENVIRONMENT AND TRIP BOTTOM LINE	<ul style="list-style-type: none"> <li>• ENSURE THAT ALL DEVELOPMENT IS IN LINE WITH VISIONS AND GUIDING PRINCIPLES OF THE SCP AND CURRENT BEST PRACTICES</li> </ul>
	SUPPORT THE HEALTH, GROWTH AND RETENTION OF EXISTING BUSINESSES	<ul style="list-style-type: none"> <li>• WAY FINDING SIGNAGE –CONSISTENT, DIRECTIONAL TO CITY ASSETS, FOCUSED ON BUSINESS AND AMENITIES</li> <li>• INVEST IN APPROPRIATE SIGNAGE TO HIGHLIGHT PARKS AND OTHER COMMUNITY ASSETS</li> <li>• WE ARE OPEN TO INITIATIVES DRIVEN BY OUR DOWNTOWN CORE TO SUPPORT VIBRANCY</li> <li>• ESTABLISH A CONNECTION WITH NEW BUSINESSES THROUGH BIZ LICENCE PROCESS</li> <li>• ENCOURAGE PARTICIPATION IN TRAINING PROGRAMS FOR BUSINESS</li> </ul>
	ENSURE ALIGNMENT BETWEEN OUR EC DEV INITIATIVES AND FINANCIAL POLICIES	<ul style="list-style-type: none"> <li>• ENSURE THAT ALL NEW DEVELOPMENT IS IN LINE WITH THE ZONING BYLAW AND POLICIES AND GUIDING PRINCIPLES OF THE SCP AND THE ASSET MANAGEMENT PLAN</li> </ul>
	WORK TO REDUCE RED TAPE	<ul style="list-style-type: none"> <li>• ENSURE EXISTING BYLAWS AND POLICIES ARE UP TO DATE AND CONSISTENT WITH INDUSTRY STANDARDS THAT WILL FOSTER POTENTIAL DEVELOPMENT INITIATIVES THAT WOULD BENEFIT THE COMMUNITY; BUSINESS LICENCES, UNSIGHTLY PREMISES, SIGNAGE</li> <li>• DEVELOP COLLABORATIVE SOLUTIONS FOR REDUCTION OF BUREAUCRACY</li> </ul>
	BUILD A FOUNDATION THAT CONTINUES TO PROMOTE A COMMITMENT TO A DIVERSE CROSS SECTION OF INDUSTRY, BUSINESS AND PEOPLE	<ul style="list-style-type: none"> <li>• LEVERAGE MARKETING OPPORTUNITIES</li> <li>• MARKET THE COMMUNITY TO A LARGER MORE DIVERSE AUDIENCE</li> <li>• INVESTIGATE OVERSEAS OPPORTUNITIES I.E EXCHANGE WITH SISTER CITY</li> <li>• CONTINUE TO EXPAND ON AND BE CREATIVE WITH COMMUNITY EVENTS</li> </ul>
	CONSIDER INNOVATIVE AND SUSTAINABLE DEVELOPMENTS ON GRAND FORKS OWNED LAND	<ul style="list-style-type: none"> <li>• WORKING WITHIN THE GUIDING PRINCIPLES OF THE SCP, CONSIDER CREATIVE ECO FRIENDLY METHODS OF USE FOR LAND I.E. ECO HOMES, ALTERNATIVE COMMUNITY LIVING AND HIGHER DENSITY</li> </ul>
	IDENTIFY ECONOMIC DEVELOPMENT LINKAGES	<ul style="list-style-type: none"> <li>• WORK WITH VARIOUS AGENCIES TO FOSTER CREATIVITY, INNOVATION AND SUSTAINABILITY THRU URBAN-RURAL DEVELOPMENT INITIATIVES</li> <li>• DEVELOP AND FOSTER RELATIONSHIPS WITH COMMUNITY STAKEHOLDERS TO BETTER PROMOTE THE CITY</li> </ul>

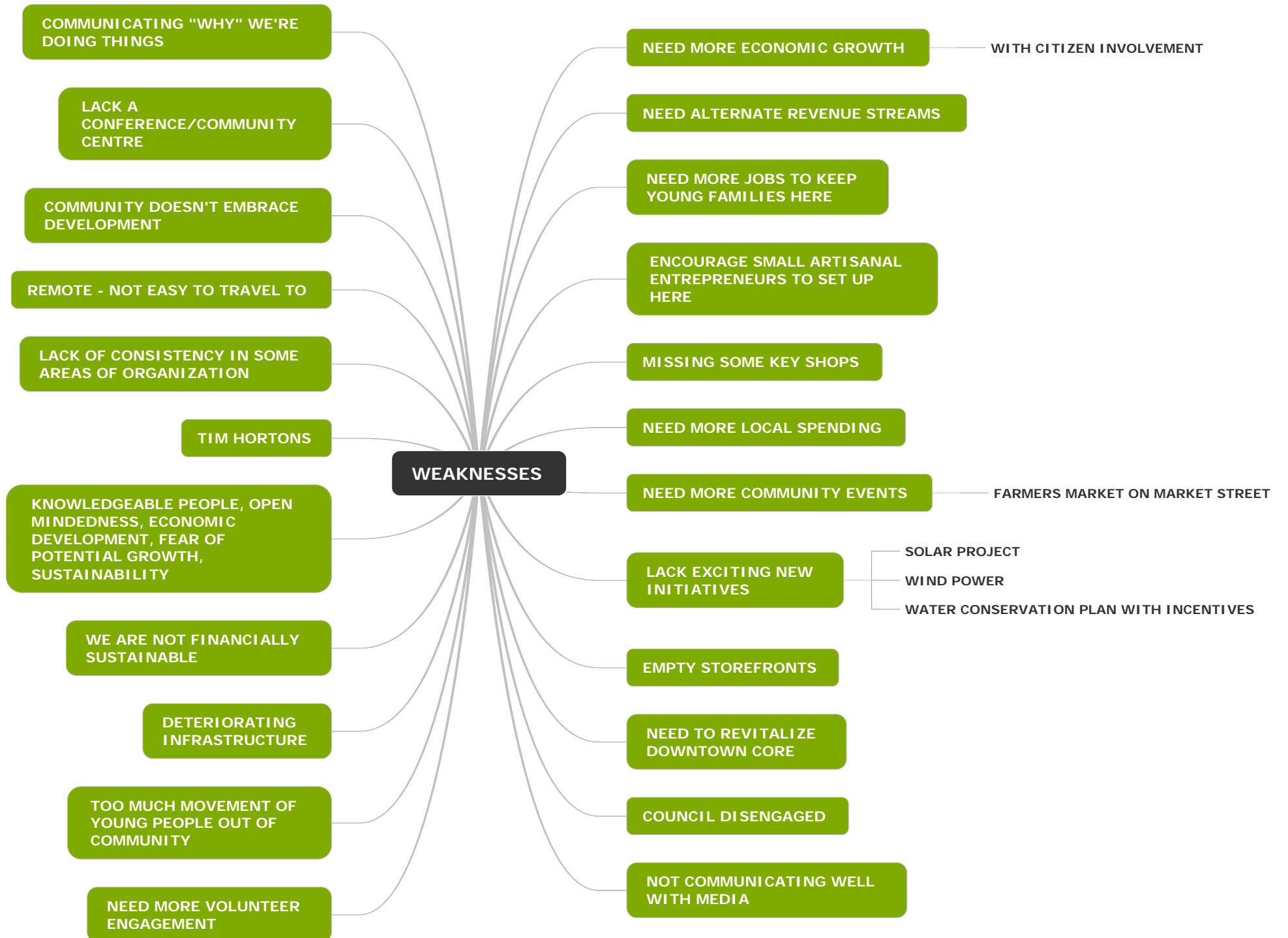
SURVEY SUMMARY NOTES  
GRAND FORKS COUNCIL  
WORKSHOP 2015

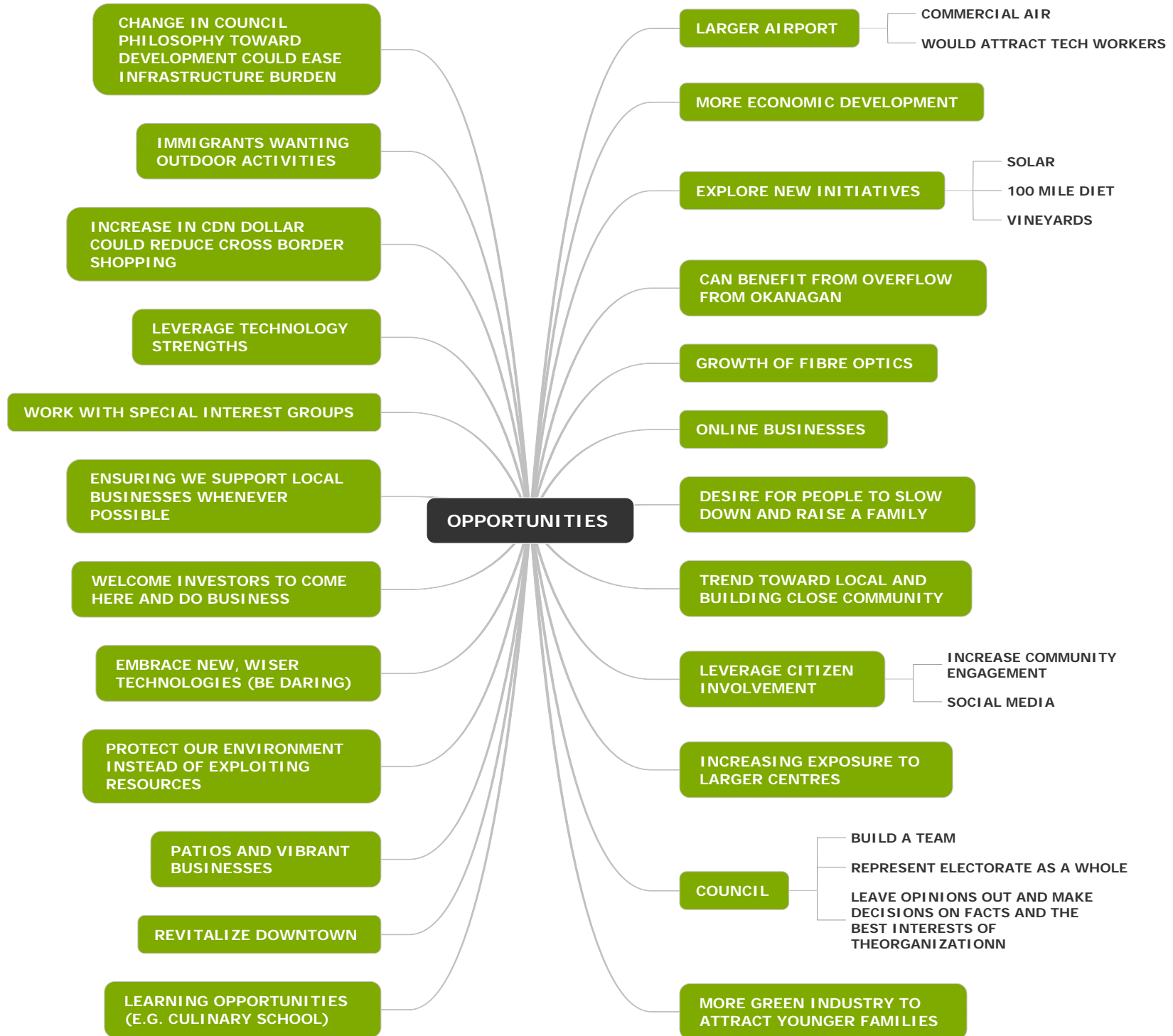


Tracey Lee Lorenson  
[tracey@paragonstrategic.com](mailto:tracey@paragonstrategic.com)  
250.275.4829









**CHALLENGES**

NEED TO SHAKE SMALL TOWN MENTALITY TO INCREASE TAXES

LOSS OF MAJOR INDUSTRY

NEGATIVE PUBLIC PERCEPTION BECAUSE OF LACK OF CITY COMMUNICATION

COUNCIL AS A WHOLE NOT SUPPORTING DECISIONS ONCE MADE

VOCAL RESIDENTS WITHOUT KNOWLEDGE BUT WITH STRONG OPINIONS

DIVISION BETWEEN HAVES AND HAVE NOTS

RESIDENTS DON'T SEEM AWARE OF LINK BETWEEN SERVICES AND TAXES

NEED TO SAFEGUARD LAND AND ASSETS

SPECIAL INTEREST GROUPS

DIVISION ON COUNCIL

SKEWING AGE TOWARDS SENIORS

STOP DOING THE THINGS THAT HAVEN'T WORKED IN OTHER COMMUNITIES

NEED TO FOSTER POSITIVE ENERGY TO ATTRACT YOUTH OR YOUNG FAMILIES

LISTENING TO COMPLAINERS AND "DOOMSDAYERS"

URBAN SPRAWL FROM OKANAGAN

PRIVATIZATION OF NATURAL RESOURCES AND INFRASTRUCTURE

INSTABILITY OF US ECONOMY

UNSETTLED MIDDLE EAST

DAMS ON KEY WATER BODIES

CLIMATE CHANGE COULD IMPACT RIVER

BOTTLED WATER COMPANY MOVING TO TOWN

BULK WATER SALES TO US

TAKING ADVICE FROM GOVT INSTEAD OF LOCAL

GEOENGINEERING

CROSS BORDER SHOPPING/ SHOPPERS GOING TO LARGER CENTRES

HOMELESSNESS, ALCOHOL/DRUG ADDICTIONS, JOB LOSSES.

STOPPING THE DEVELOPMENT OF DRIVE THROUGHS/TRUCK STOPS

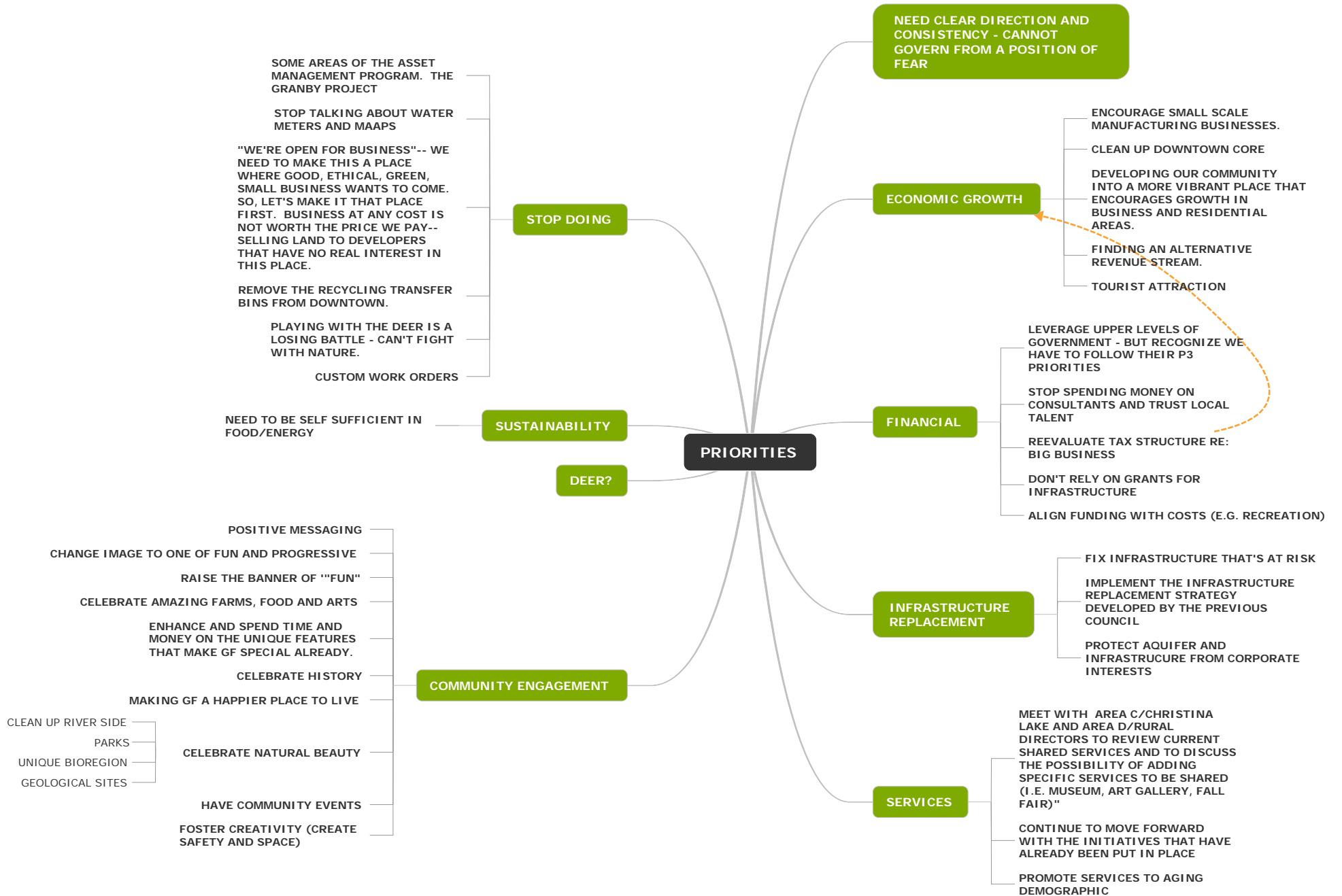
NO BIG BOX STORES

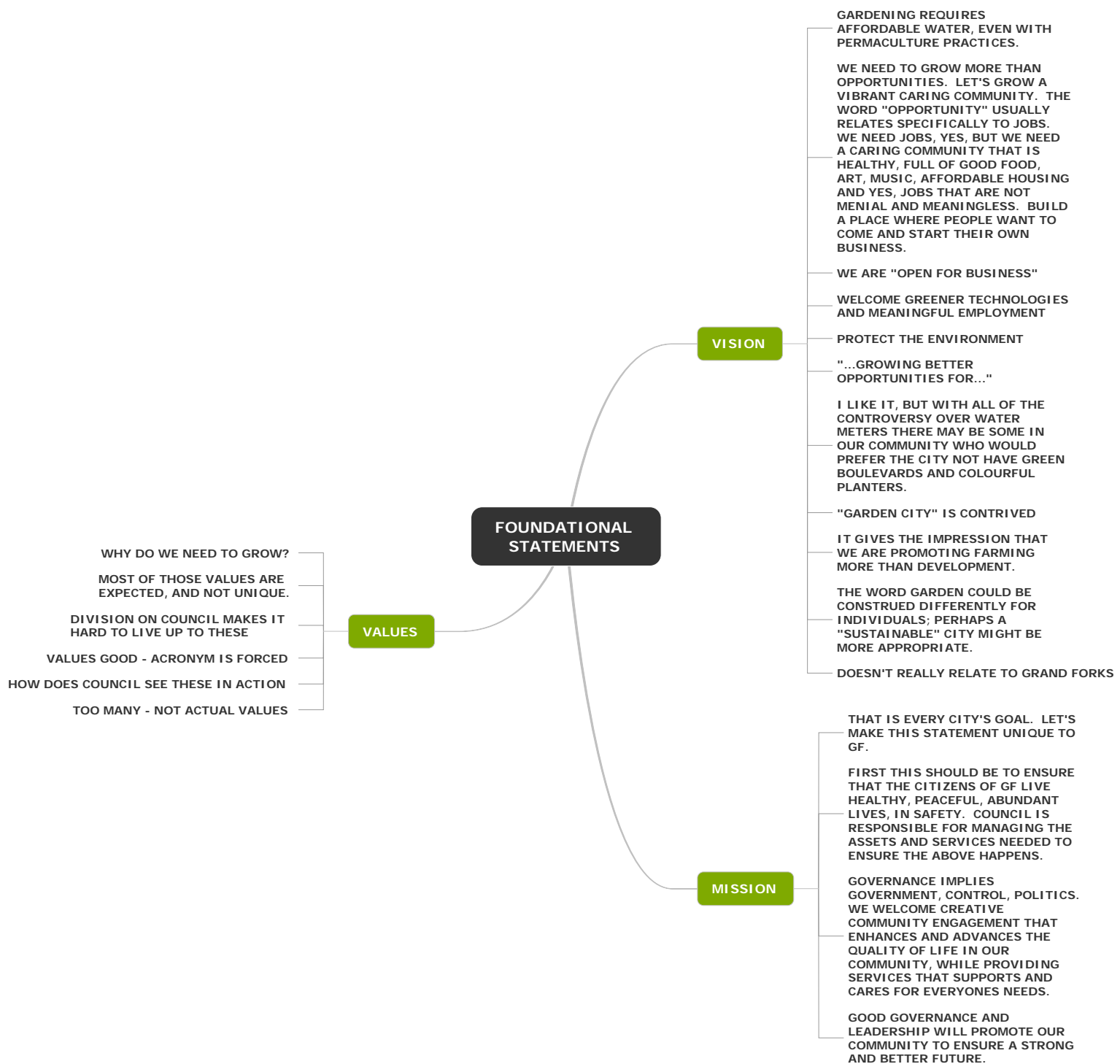
	<b>Critical Importance</b>	<b>Important</b>	<b>Not Important</b>	<b>Why are we doing this?</b>	<b>I'm not sure what this is</b>	<b>Total</b>
Regional Services Integration	20.00% 1	80.00% 4	0.00% 0	0.00% 0	0.00% 0	5
Succession Planning	40.00% 2	40.00% 2	20.00% 1	0.00% 0	0.00% 0	5
Economic Stimulation	60.00% 3	40.00% 2	0.00% 0	0.00% 0	0.00% 0	5
Infrastructure Replacement Strategy	80.00% 4	20.00% 1	0.00% 0	0.00% 0	0.00% 0	5
Deer Issue	20.00% 1	80.00% 4	0.00% 0	0.00% 0	0.00% 0	5
Sustainability Actions	80.00% 4	0.00% 0	20.00% 1	0.00% 0	0.00% 0	5

## COUNCIL PREVIOUS PRIORITY CHART

	<b>Critical Importance</b>	<b>Important</b>	<b>Not Important</b>	<b>Why are we doing this?</b>	<b>I'm not sure what this is</b>	<b>Total</b>
Regional Services Integration	16.67% 1	83.33% 5	0.00% 0	0.00% 0	0.00% 0	6
Succession Planning	16.67% 1	83.33% 5	0.00% 0	0.00% 0	0.00% 0	6
Economic Stimulation	83.33% 5	16.67% 1	0.00% 0	0.00% 0	0.00% 0	6
Infrastructure Replacement Strategy	100.00% 6	0.00% 0	0.00% 0	0.00% 0	0.00% 0	6
Deer Issue	0.00% 0	33.33% 2	50.00% 3	16.67% 1	0.00% 0	6
Sustainability Actions	66.67% 4	33.33% 2	0.00% 0	0.00% 0	0.00% 0	6

## MANAGEMENT PREVIOUS PRIORITY CHART







*Financial Statements of*

**THE CORPORATION OF THE CITY OF GRAND FORKS**

*December 31, 2015*

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**Index to Financial Statements**  
**December 31, 2015**

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**May 9, 2016**

**Nelson, B.C.**

## Responsibility For Financial Reporting

Management is responsible for the preparation of the accompanying consolidated financial statements. The financial statements have been prepared in accordance with the accounting principles disclosed in note 1 to the consolidated financial statements and include amounts that are based on estimates and judgments. Management believes that the financial statements fairly present The Corporation of the City of Grand Forks' consolidated financial position and results of operations. The integrity of the information presented in the financial statements, including estimates and judgments relating to matters not concluded by fiscal year-end, is the responsibility of management. The financial statements have been approved by Council.

Management has established and maintained appropriate systems of internal control including policies and procedures, which are designed to provide reasonable assurance that The Corporation of the City of Grand Forks' assets are safeguarded and that reliable financial records are maintained to form a proper basis for preparation of the financial statements.

The independent external auditors, Berg Lehmann, Chartered Professional Accountants, have been appointed by Council to express an opinion as to whether the consolidated financial statements present fairly, in all material respects, The Corporation of the City of Grand Forks' financial position, results of operations, and changes in financial position in conformity with the accounting principles disclosed in note 1 to the consolidated financial statements. The report of Berg Lehmann, Chartered Professional Accountants, follows and outlines the scope of their examination and their opinion on the consolidated financial statements.



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Roxanne Shepherd  
Chief Financial Officer

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## INDEPENDENT AUDITORS' REPORT

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To the Mayor and Council  
The Corporation of the City of Grand Forks

We have audited the accompanying consolidated financial statements of The Corporation of the City of Grand Forks, which comprise the consolidated statement of financial position as at December 31, 2015, and the consolidated statement of operations, consolidated statement of changes in net financial assets and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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## INDEPENDENT AUDITORS' REPORT (continued)

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To the Mayor and Council  
The Corporation of the City of Grand Forks

### Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the City of Grand Forks as at December 31, 2015, and its financial performance and its cash flows for the year then ended in accordance with Canadian Public Sector accounting standards.



**Chartered Professional Accountants**

May 9, 2016

Nelson, B.C.

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
As At December 31, 2015

	2015	2014
<b>FINANCIAL ASSETS</b>		
Cash (note 2)	\$ 8,213,970	\$ 6,634,971
Temporary investment	-	549,366
Deposit	-	399,277
Accounts receivable	2,545,851	3,084,382
MFA deposit (note 3)	29,837	29,092
Inventories for resale	41,771	33,437
Lease receivable (note 4)	135,243	155,034
	<b>10,966,672</b>	<b>10,885,559</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	1,471,405	2,401,955
Employee future benefits (note 5)	393,011	464,415
Deferred revenues - grants and other (note 6)	56,238	95,524
Deferred revenues - prepaid taxes	277,549	288,797
Temporary loan (note 7)	1,246,589	263,159
Development cost charges (note 8)	510,146	504,470
Long-term debt and capital lease obligations (note 9)	1,969,149	2,148,072
	<b>5,924,087</b>	<b>6,166,392</b>
<b>NET FINANCIAL ASSETS</b>	<b>5,042,585</b>	<b>4,719,167</b>
<b>NON-FINANCIAL ASSETS</b>		
Prepaid expenses	164,656	128,973
Inventory of supplies	180,422	294,827
Tangible capital assets (note 10)	27,621,130	27,150,860
	<b>27,966,208</b>	<b>27,574,660</b>
<b>ACCUMULATED SURPLUS</b>	<b>\$ 33,008,793</b>	<b>\$ 32,293,827</b>
Represented by:		
Operating funds equity (note 11)	\$ 4,977,636	\$ 3,898,255
Reserve funds (note 12)	3,625,765	3,655,944
Equity in tangible capital assets (note 13)	24,405,392	24,739,628
	<b>\$ 33,008,793</b>	<b>\$ 32,293,827</b>
<b>CONTINGENT LIABILITIES</b> (note 20)		
<b>COMMITMENT</b> (note 21)		

  
Chief Financial Officer

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
For the Year Ended December 31, 2015

	2015 Budget Unaudited	2015 Actual	2014 Actual
<b>REVENUE</b>			
Taxes	\$ 3,250,610	\$ 3,236,924	\$ 3,099,939
Sales of services (note 15)	6,785,381	6,655,370	6,607,317
Other revenues	534,180	626,162	558,516
Government and other grants - operating	527,658	605,567	1,377,914
Government and other grants - capital	2,544,993	723,565	714,351
Interest income	69,300	94,542	101,155
Investment income on sinking fund	-	17,794	12,795
Insurance proceeds for operating expenditures	-	220,250	1,724,787
Gain on disposition of assets	-	76,352	68,072
	<b>13,712,122</b>	<b>12,256,526</b>	<b>14,264,846</b>
<b>EXPENDITURES</b>			
General government	1,207,593	1,290,364	2,846,512
Public real estate	278,734	291,072	276,514
Protective service	620,724	614,252	534,199
Transportation services	1,369,526	942,340	1,206,865
Environmental health services	186,000	186,294	179,064
Public health and welfare	110,054	77,883	80,873
Planning and development	417,360	475,696	268,220
Recreation and cultural services	829,846	754,272	749,248
Utility services			
Electrical	3,955,000	3,801,465	3,585,547
Water	797,000	700,509	709,950
Sewer	672,200	668,733	642,306
Debt interest	95,537	110,377	97,780
Amortization	1,607,204	1,628,303	1,563,310
	<b>12,146,778</b>	<b>11,541,560</b>	<b>12,740,388</b>
<b>ANNUAL SURPLUS</b>	<b>1,565,344</b>	<b>714,966</b>	<b>1,524,458</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>32,293,827</b>	<b>32,293,827</b>	<b>30,769,369</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>\$ 33,859,171</b>	<b>\$ 33,008,793</b>	<b>\$ 32,293,827</b>
<b>RECONCILIATION TO BUDGET (note 18)</b>			

  
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Chief Financial Officer

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS**  
**For the Year Ended December 31, 2015**

	2015	2014
<b>ANNUAL SURPLUS</b>	<b>\$ 714,966</b>	<b>\$ 1,524,458</b>
Acquisition of tangible capital assets	( 2,189,133)	( 2,214,126)
Amortization of tangible capital assets	1,628,303	1,563,310
Gain on sale of assets	( 76,352)	( 68,072)
Proceeds from sale of assets	166,912	77,373
Net change in prepaid expenses and supplies inventory	78,722	( 93,227)
<b>INCREASE IN NET FINANCIAL ASSETS</b>	<b>323,418</b>	<b>789,716</b>
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<b>4,719,167</b>	<b>3,929,451</b>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	<b>\$ 5,042,585</b>	<b>\$ 4,719,167</b>

  
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 Chief Financial Officer



**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2015

	2015	2014
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 714,966	\$ 1,524,458
Non-cash items		
Amortization	1,628,303	1,563,310
Gain on sale of tangible capital assets	( 76,352)	( 68,072)
Actuarial adjustment	( 17,794)	( 12,795)
Change in prepaid expenses and supplies inventory	78,722	( 93,227)
Change in Net Financial Assets/Liabilities		
Change in accounts receivable	538,531	( 868,993)
Change in MFA debt deposits	( 745)	( 820)
Change in inventories for resale	( 8,334)	14,541
Change in lease receivable	19,791	18,912
Change in accounts payable and accrued liabilities	( 930,550)	756,908
Change in employee future benefits	( 71,404)	42,978
Change in deferred revenues	( 39,286)	( 1,451,091)
Change in development cost charges	5,676	6,759
Change in deposit	388,029	( 399,277)
<b>Cash Provided by Operating Transactions</b>	<b>2,229,553</b>	<b>1,033,591</b>
<b>CAPITAL TRANSACTIONS</b>		
Purchase of tangible capital assets	( 2,189,133)	( 2,214,126)
Proceeds from sale of tangible capital assets	166,912	77,373
<b>Cash Applied to Capital Transactions</b>	<b>( 2,022,221)</b>	<b>( 2,136,753)</b>
<b>INVESTING TRANSACTIONS</b>		
Decrease (increase in investments)	549,366	( 549,366)
<b>FINANCING TRANSACTIONS</b>		
Temporary loan	983,430	263,159
Repayment of long-term debt	( 161,129)	( 201,469)
<b>Cash Received from Financing Transactions</b>	<b>822,301</b>	<b>61,690</b>
<b>INCREASE (DECREASE) IN CASH</b>	<b>1,578,999</b>	<b>( 1,590,838)</b>
<b>CASH, BEGINNING OF YEAR</b>	<b>6,634,971</b>	<b>8,225,809</b>
<b>CASH, END OF YEAR</b>	<b>\$ 8,213,970</b>	<b>\$ 6,634,971</b>

  
Chief Financial Officer

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**As At December 31, 2015**

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**1. SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of the significant accounting policies of The Corporation of the City of Grand Forks:

**Basis of Presentation**

It is the City's policy to follow the accounting principles generally accepted for municipalities in the Province of British Columbia, and to apply such principles consistently. The consolidated financial statements include the accounts of all funds for the City. All interfund transfers have been eliminated. They have been prepared using guidelines issued by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants.

**Basis of Accounting**

The resources and operations of the City are segregated into various funds for accounting and financial reporting purposes, each being treated as a separate entity with responsibility for the stewardship of the assets allocated to it. The City has the following funds:

- i) **Operating Funds:** These funds include the General, Electrical, Water and Sewer operations of the City. They are used to record the operating costs of the services provided by the City.
- ii) **Capital Funds:** These funds include the General, Electrical, Water and Sewer Capital funds. They are used to record the acquisition and disposal of property and equipment and their related financing.
- iii) **Reserve Funds:** Under the Community Charter, City Council may, by bylaw, establish reserve funds for specified purposes. Money in a reserve fund, and interest earned thereon, must be expended by bylaw only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required, City Council may, by bylaw, transfer all or part of the balance to another reserve fund.

**Inventories**

Inventories are recorded at the lower of cost or net realizable value.

**Revenue Recognition**

The City records revenue on the accrual basis and includes revenue in the period in which the transactions or events that give rise to the revenues occur. Taxation revenues are recognized at the time of the issuing of the property tax notices for the fiscal year. Sale of services and utility fee revenues are recognized when the service or product is rendered by the City.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled

Contributions from other sources are deferred when restrictions are in place and recognized as revenue when used for the specific purpose.

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Tangible Capital Assets**

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Amortization is recorded on a straight-line basis over the estimated useful life commencing in the year the asset is put into service. Donated tangible capital assets are reported at the fair value at the time of donation. The estimated useful lives are as follows:

Building	40 - 75 years
Building improvements	10 - 40 years
Fixtures, furniture, equipment and vehicles	5 - 20 years
IT infrastructure	4 - 10 years
Land improvements	10 - 50 years
Parks infrastructure	15 - 50 years
Paving and roads	10 - 100 years
Sewer infrastructure	10 - 100 years
Water infrastructure	10 - 100 years

**Financial Instruments**

The City's financial instruments consist of cash, deposits, temporary investments, accounts receivable, accounts payable, capital lease obligations and long-term debt. It is management's opinion that the City is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values.

**Budget Figures**

The budgeted figures are based on the adopted Five-Year Financial Plan for the year 2015 approved by council under bylaw 2008 on April 7, 2015.

**Use of Estimates**

The preparation of financial statements in accordance with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Significant areas requiring estimates include the useful lives of tangible capital assets for amortization, the determination of payroll and employee future benefit accruals and the provision for contingencies. Actual results could differ from management's best estimates as additional information becomes available in the future.

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
**As At December 31, 2015**

**2. CASH**

	2015	2014
Restricted cash		
Reserves	\$ 3,564,582	\$ 3,729,136
Deferred development cost funds	<u>510,146</u>	<u>504,470</u>
	<b>4,074,728</b>	4,233,606
Unrestricted cash and investments	<u>4,139,242</u>	<u>2,401,365</u>
	<b><u>\$ 8,213,970</u></b>	<b><u>\$ 6,634,971</u></b>

**3. DEBT RESERVE FUNDS - MUNICIPAL FINANCE AUTHORITY**

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district through its member municipalities who share in the proceeds of the debt issue is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The interest earned by the Fund less administrative expenses becomes an obligation to the regional districts. If at any time a regional district has insufficient funds to meet payments on its obligations, it must then use the monies to its credit within the Debt Reserve Fund. Upon maturity of a debt issue, the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2015 the total of the Debt Reserve Fund was:

	Demand Notes	Cash Deposits	Balance
Sewer fund	\$ 52,185	\$ 22,872	\$ 75,057
General fund	<u>28,501</u>	<u>6,965</u>	<u>35,466</u>
	<b><u>\$ 80,686</u></b>	<b><u>\$ 29,837</u></b>	<b><u>\$ 110,523</u></b>

Only the cash portion of MFA deposits is included as a financial asset.

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
**As At December 31, 2015**

**4. LEASE RECEIVABLE**

The City has entered into a long-term capital lease agreement with the Regional District of Kootenay Boundary for the lease of a building and lands. The term of the agreement is 12 years commencing August 1, 2010. Annual payments are \$27,000 including interest at 4.65%. Interest of \$7,209 (2014 - \$8,088) was received during the year.

**5. EMPLOYEE FUTURE BENEFITS**

The City provides a benefit to its unionized employees upon retirement. Those eligible employees who retire from service shall receive an amount equal to their accumulated sick leave credits, up to, but not exceeding, 150 days. Employees absent for medical reasons have wages charged against, and deducted from the sick leave accumulated. Upon retirement, any unionized employee having accumulated sick leave is eligible to receive a cash gratuity payment. The payment amount is a percentage of accumulated sick leave based on years of service. The City has committed to fully funding this future benefit over the years of the employees' current service.

**6. DEFERRED REVENUE - GRANTS AND OTHER**

	Balance, Beginning of Year	Contributions Received	Eligible Expenditures	Balance, End of Year
Library maintenance contract	\$ 44,379	\$ 10,000	\$ 28,279	\$ 26,100
Unexpended conditional grants	25,758	1,650	5,288	22,120
Victim assistance	19,048	35,844	53,649	1,243
Miscellaneous deposits	6,339	6,575	6,139	6,775
	<u>\$ 95,524</u>	<u>\$ 54,069</u>	<u>\$ 93,355</u>	<u>\$ 56,238</u>

**7. TEMPORARY LOAN**

Bylaw 1998 and Bylaw 1950 authorize the City to temporary borrowing of an amount or amounts not exceeding the sum of \$5,500,000 as required. The temporary loan bears daily interest at 1.78% with interest only payments paid monthly.

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
As At December 31, 2015

**8. DEVELOPMENT COST CHARGES**

Development cost charges represent funds received from developers for capital costs in accordance with Bylaw 1425. Development cost charges are deferred and recognized as revenues when the related costs are incurred.

	<b>2015</b>	<b>2014</b>
Development cost charges - water	\$ 180,762	\$ 178,751
Development cost charges - sewer	326,970	323,332
Development cost charges - parkland reserve	2,414	2,387
	<b>\$ 510,146</b>	<b>\$ 504,470</b>

**9. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS**

	Balance, beginning of year	Additions	Payment of Principal	Actuarial Adjustment	Balance, end of year
General #1863	\$ 274,435	\$ -	\$( 41,646)	\$( 9,023)	\$ 223,766
General #1887	55,155	-	( 3,496)	( 594)	51,065
Sewer #1498	67,394	-	( 6,495)	( 5,817)	55,082
Sewer #1873	1,697,920	-	( 59,000)	( 2,360)	1,636,560
	<b>2,094,904</b>	-	( 110,637)	( 17,794)	<b>1,966,473</b>
Total MFA debt					
MFA general capital lease obligations	53,168	-	( 50,492)	-	2,676
	<b>\$ 2,148,072</b>	\$ -	\$( 161,129)	\$( 17,794)	<b>\$ 1,969,149</b>

The requirements for future repayments of principal, including actuarial adjustments, on existing MFA debt for the next five years are estimated as follows:

	General Capital	Sewer Capital	Total Capital
2016	\$ 56,947	\$ 76,685	\$ 133,632
2017	\$ 59,226	\$ 79,820	\$ 139,046
2018	\$ 61,594	\$ 83,084	\$ 144,678
2019	\$ 64,058	\$ 86,481	\$ 150,539
2020	\$ 4,976	\$ 74,654	\$ 79,630

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
As At December 31, 2015

**9. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS (continued)**

The requirements for future repayments of principal on existing capital lease obligations for the next year is estimated as follows:

2016	<b>\$</b>	<b>2,697</b>
Total minimum lease payments	<b>\$</b>	<b>2,697</b>
Less amount representing interest		<b>21</b>
	<b>\$</b>	<b>2,676</b>

**10. TANGIBLE CAPITAL ASSETS**

	2015			2014 Net Book Value
	Cost	Accumulated Amortization	Net Book Value	
<b>General Capital Fund</b>				
Land	\$ 1,671,262	\$ -	\$ 1,671,262	\$ 1,690,090
Land improvements	19,775	396	19,379	19,775
Buildings	6,003,737	2,801,504	3,202,233	3,351,296
Engineering structures	20,664,602	10,866,555	9,798,047	10,121,333
Machinery and equipment	2,234,920	1,224,764	1,010,156	1,088,364
Equipment fleet - emergency	1,838,561	447,604	1,390,957	397,982
Equipment fleet - public works	3,327,835	2,319,790	1,008,045	1,027,502
	<b>35,760,692</b>	<b>17,660,613</b>	<b>18,100,079</b>	<b>17,696,342</b>
Assets under capital lease	38,153	23,814	14,339	175,592
	<b>35,798,845</b>	<b>17,684,427</b>	<b>18,114,418</b>	<b>17,871,934</b>
<b>Waterworks Utility Capital Fund</b>	8,666,399	4,485,896	4,180,503	4,042,064
<b>Electrical Utility Capital Fund</b>	2,736,250	1,640,010	1,096,240	980,061
<b>Sewer Utility Capital Fund</b>	7,980,034	3,750,065	4,229,969	4,256,801
<b>Total Tangible Capital Assets</b>	<b>\$ 55,181,528</b>	<b>\$ 27,560,398</b>	<b>\$ 27,621,130</b>	<b>\$ 27,150,860</b>

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
As At December 31, 2015

**11. OPERATING FUNDS SURPLUS**

	2015	2014
Unrestricted surplus:		
General operating fund	\$ 1,592,696	\$ 1,014,909
Electrical utility operating fund	1,628,194	1,606,081
Sewer utility operating fund	1,146,584	1,054,530
Water utility operating fund	<u>573,008</u>	<u>222,735</u>
 Total unrestricted surplus	 <u>4,940,482</u>	 <u>3,898,255</u>
Internally restricted surplus:		
Future elections funding	5,000	-
EOC Fire Department	<u>32,154</u>	<u>-</u>
 Total internally restricted surplus	 <u>37,154</u>	 <u>-</u>
 Total operating funds surplus	 <u>\$ 4,977,636</u>	 <u>\$ 3,898,255</u>

During the year, the City set aside \$5,000 for future elections funding as well as net income from the EOC Fire Department for use in future years.

**12. RESERVE FUNDS CONTINUITY**

	Balance Beginning of Year	Transfers from other Funds	Transfers to other Funds	Interest Earned	Balance End of Year
Capital reserve	\$ 101,234	\$ 233,000	\$ 179,967	\$ 1,553	\$ 155,820
Cash in lieu of parking	4,178	-	130	54	4,102
Climate action reserve	22,629	6,764	-	181	29,574
Community works gas tax	966,459	213,419	291,491	11,263	899,650
Equipment replacement	573,448	-	52,656	6,369	527,161
Land sale	566,290	119,590	190,763	6,295	501,412
Tax sale land	62,531	-	-	704	63,235
Slag sale	<u>1,359,175</u>	<u>246,721</u>	<u>177,374</u>	<u>16,289</u>	<u>1,444,811</u>
	 <u>\$ 3,655,944</u>	 <u>\$ 819,494</u>	 <u>\$ 892,381</u>	 <u>\$ 42,708</u>	 <u>\$ 3,625,765</u>



**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
**As At December 31, 2015**

**13. EQUITY IN TANGIBLE CAPITAL ASSETS**

Equity in Tangible Capital Assets (TCA) represents the net book value of total capital assets less long-term obligations assumed to acquire those assets. The change in consolidated equity in tangible capital assets is as follows:

	<b>2015</b>	<b>2014</b>
Equity in TCA, beginning of year	<b>\$ 24,739,628</b>	\$ 24,147,008
Add:		
Capital acquisitions	<b>2,189,133</b>	2,214,126
Debt principal repayments	<b>161,129</b>	201,469
Actuarial adjustment	<b>17,794</b>	12,795
Gain on dispositions of assets	<b>76,352</b>	68,072
Less:		
Proceeds from issue of temporary and long-term debt	<b>( 983,430)</b>	( 263,159)
Proceeds on sale	<b>( 166,911)</b>	( 77,373)
Amortization	<b>( 1,628,303)</b>	( 1,563,310)
Equity in TCA, end of year	<b><u>\$ 24,405,392</u></b>	<u>\$ 24,739,628</u>
Represented by:		
General capital fund	<b>\$ 17,188,766</b>	\$ 17,442,946
Electrical utility capital fund	<b>1,096,240</b>	980,061
Sewer utility capital fund	<b>2,424,466</b>	2,483,366
Water utility capital fund	<b><u>3,695,920</u></b>	<u>3,833,255</u>
Equity in TCA, end of year	<b><u>\$ 24,405,392</u></b>	<u>\$ 24,739,628</u>

**14. MUNICIPAL PENSION PLAN**

The City and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusted pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Pension Plan, including investment of the assets and administration of benefits. The Pension Plan is a multi-employer contributory Pension Plan. Basic pension benefits provided are based on a formula. The Plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 36,000 contributors from local governments.

The most recent valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The Corporation of the City of Grand Forks paid \$285,161 (2014 - \$265,984) for employer contributions to the Plan in fiscal 2015.

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
**As At December 31, 2015**

**15. SALE OF SERVICES**

	2015	2014
Garbage collection and landfill contract	\$ 197,023	\$ 209,134
Cemetery	17,737	28,684
Airport (net of cost of fuel sold)	47,032	22,303
Transportation custom work orders	-	8,287
Planning and development	2,250	10,500
Campground	48,571	46,055
Sundry	5,817	4,890
Slag	246,721	235,063
Electrical utility user and connection fees	4,442,886	4,377,623
Sewer utility user and connection fees	805,701	817,363
Waterworks utility user and connection fees	841,632	847,415
	<b>\$ 6,655,370</b>	<b>\$ 6,607,317</b>

**16. COLLECTION FOR OTHER GOVERNMENTS**

The City collected and remitted the following taxes on behalf of other Governments. These are not included in the City's financial statements.

	2015	2014
Provincial Government - School Taxes	\$ 1,558,723	\$ 1,583,046
Provincial Government - Police Tax Levy	215,036	211,395
British Columbia Assessment Authority	44,823	46,847
Regional Hospital Districts	173,372	180,527
Municipal Finance Authority	123	-
Regional District of Kootenay Boundary	1,367,804	1,380,316
	<b>\$ 3,359,881</b>	<b>\$ 3,402,131</b>

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
**As At December 31, 2015**

**17. TRUST FUNDS**

Funds held in trust and administered by the City are as follows:

	2015	2014
<b>Assets</b>		
Cash	\$ 160,890	\$ 158,365
Due from (to) the General Operating Fund	<u>( 1,773)</u>	<u>46</u>
	<u>\$ 159,117</u>	<u>\$ 158,411</u>
 <b>Trust Fund Balances</b>		
Cemetery care	\$ 148,799	\$ 145,519
Employee assistance program	<u>10,318</u>	<u>12,892</u>
	<u>\$ 159,117</u>	<u>\$ 158,411</u>

Trust funds are not included in the City's financial statements.

**18. RECONCILIATION TO BUDGET**

The following reconciles the budgeted surplus as shown on the consolidated statement of operations to the budget as presented in bylaw 2008 adopted on April 7, 2015.

	2015
Annual budgeted surplus per consolidated statement of operations	\$ 1,565,344
Debt principal repayments	( 154,556)
Purchase of tangible capital assets other than by debt	( 5,188,208)
Budgeted transfer from reserve/accumulated surplus	1,123,160
Non-cash item - amortization	1,607,204
Debt proceeds	<u>1,047,056</u>
	<u>\$ -</u>

**19. ACCOUNTING CHANGES: LIABILITY FOR CONTAMINATED SITES**

On January 1, 2015 the City of Grand Forks adopted the new Public Sector Accounting Board's standard for liability for contaminated sites. This section establishes standards on how to account for and report a liability associated with the remediation of contaminated sites. The only contaminated sites referred to in this standard relate to sites that are either no longer in active use or resulted from unexpected environmental events (such as toxic spills or natural disasters). As defined, contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds the maximum acceptable concentrations under an environmental standard.

The adoption of this new standard has not resulted in any changes to the measurement and recognition of liabilities in the 2015 financial statements of the City.

**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)**  
**As At December 31, 2015**

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**20. CONTINGENT LIABILITIES**

The City, as a member of the Regional District of Kootenay Boundary, is jointly and severally liable for the future capital liabilities of the Regional District.

The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet its payments and obligations, it shall make payments from the debt reserve fund which is in turn established by a similar debt reserve fund of the City and all other borrowing participants. If the debt reserve fund is deficient, the Authority's obligations become a liability of the Regional District, and may become a liability of the participating municipalities.

In the normal course of a year, the City may be faced with claims of a diverse nature. The outcome of these claims cannot be reasonably determined at this time.

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**21. COMMITMENT**

Subsequent to year end, the City entered into an equipment financing agreement with the Municipal Finance Authority to partially fund the 2015 purchase of the Cobra Platform firetruck. The total amount financed was \$722,519 to be paid out over a five year term.

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**22. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform with the current year's presentation.

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**THE CORPORATION OF THE CITY OF GRAND FORKS**  
**SCHEDULE - SEGMENTED INFORMATION**  
For the Year Ended December 31, 2015

	General and Reserve	Electrical Utility	Water Utility	Sewer Utility	Total 2015	Total 2014
<b>REVENUE</b>						
Property taxes	\$ 3,230,883	\$ -	\$ -	\$ 6,041	\$ 3,236,924	\$ 3,099,939
User fees and charges	-	4,442,886	841,632	805,701	6,090,219	6,042,401
Other revenue	1,515,150	-	-	8,749	1,523,899	2,962,169
Grants - operating	605,567	-	-	-	605,567	1,377,914
Grants - capital	720,833	-	-	2,732	723,565	714,351
Gain on disposal	76,352	-	-	-	76,352	68,072
	<b>6,148,785</b>	<b>4,442,886</b>	<b>841,632</b>	<b>823,223</b>	<b>12,256,526</b>	<b>14,264,846</b>
<b>EXPENSES</b>						
Salaries and benefits	2,265,797	629,377	457,189	445,499	3,797,862	4,077,214
Goods and services	2,340,393	239,680	260,065	232,472	3,072,610	4,117,697
Purchased services	-	2,932,408	-	-	2,932,408	2,884,387
Debt interest	31,248	-	6,055	73,074	110,377	97,780
Amortization	1,233,095	41,147	191,650	162,411	1,628,303	1,563,310
Interfund transfers	( 433,000)	433,000	-	-	-	-
	<b>5,437,533</b>	<b>4,275,612</b>	<b>914,959</b>	<b>913,456</b>	<b>11,541,560</b>	<b>12,740,388</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ 711,252</b>	<b>\$ 167,274</b>	<b>\$ ( 73,327)</b>	<b>\$ ( 90,233)</b>	<b>\$ 714,966</b>	<b>\$ 1,524,458</b>

THE CORPORATION OF THE CITY OF GRAND FORKS  
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS  
As At December 31, 2015

	Infrastructure										2015	2014	
	Land	Land Improvements	Buildings	Machinery and Equipment	Engineering Structures	Electrical Utility	Waterworks Utility	Sewer Utility	Leased Assets				
<b>Historical Cost:</b>													
Opening balance	\$ 1,690,090	19,775	\$ 6,003,737	\$ 6,122,626	\$ 20,352,553	\$ 2,578,924	\$ 8,336,310	\$ 7,844,455	\$ 441,674	\$ 53,390,144	\$ 51,280,794		
Additions	2,299			1,241,790	322,049	157,326	330,089	135,579		2,189,132	2,214,126		
Transfer from leased assets				403,521					(403,521)				
Disposals and write downs	(21,127)			(366,621)	(10,000)					(397,748)	(104,776)		
Closing balance, Dec. 31	\$ 1,671,262	19,775	\$ 6,003,737	\$ 7,401,316	\$ 20,664,602	\$ 2,736,250	\$ 8,666,399	\$ 7,980,034	\$ 38,153	\$ 55,181,528	\$ 53,390,144		
<b>Accumulated Amortization:</b>													
Opening balance	\$ -		\$ 2,652,441	\$ 3,771,240	\$ 10,231,220	\$ 1,598,863	\$ 4,294,246	\$ 3,587,654	\$ 103,620	\$ 26,239,284	\$ 24,771,449		
Amortization Expense	-	396	149,063	436,347	642,395	41,147	191,650	162,411	4,894	1,628,303	1,563,310		
Transfer from leased assets				84,700					(94,700)				
Effect of disposals and write downs	-			(300,129)	(7,060)					(307,189)	(95,475)		
Closing balance, Dec. 31	\$ -	396	\$ 2,801,504	\$ 3,992,158	\$ 10,866,555	\$ 1,640,010	\$ 4,485,896	\$ 3,750,065	\$ 23,814	\$ 27,560,398	\$ 26,239,284		
<b>Net Book Value, end of year</b>	<b>\$ 1,671,262</b>	<b>19,379</b>	<b>\$ 3,202,233</b>	<b>\$ 3,409,158</b>	<b>\$ 9,798,047</b>	<b>\$ 1,096,240</b>	<b>\$ 4,180,503</b>	<b>\$ 4,229,969</b>	<b>\$ 14,339</b>	<b>\$ 27,621,130</b>	<b>\$ 27,150,860</b>		